

## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,  
11th June 1904.

**Madras.**—There was no rain in Trichinopoly, but the fall was good on the West Coast on the hills and in parts of the Circars ; and light to fair elsewhere. Irrigation supplies are insufficient in parts of Godavari, the Deccan, Salem and Madura. Sowing and transplanting are in progress in parts. The standing crops are generally in good condition. Harvests continue in parts with fair to normal outturn. Pasture is scanty in parts of the Circars and the Deccan. Fodder is procurable. The condition of cattle is good. Prices are almost stationary.

**Bombay.**—There was heavy rain during the week in parts of the Konkan and Belgaum ; good in parts of Surat and Dharwar ; moderate in parts of Ahmedabad, the Panch Mahals, Khandesh and Satara ; slight in parts of Nasik, Ahmednagar, Poona, Sholapur and Bijapur ; and very slight in parts of Kaira, Broach, Wadhwan and Baroda. The standing sugarcane and garden crops have been slightly damaged by locusts in parts of the Deccan and the Carnatic. Threshing of spring crops is almost completed in Hyderabad and continues in parts of Thar and Parkar. Preparation of lands for autumn cultivation is generally in progress. Sowing of autumn crops has commenced in parts of the Panch Mahals and Kolaba and continues in parts of Larkana, the Upper Sindh Frontier, Thar and Parkar, Thana, Ratnagiri, Poona, Satara, Belgaum, Dharwar and Kanara. The fodder-supply is sufficient. Agricultural stock and water-supply are generally sufficient. Prices have fallen in one district ; risen in three districts ; and are stationary elsewhere.

**Bengal.**—Rain fell during the week throughout the Province, but was not evenly distributed. More rain is needed in Patna. In Mymensingh the prospects of jute and early paddy are reported to have been affected by excessive rain, prospects are otherwise good. The sowing of jute and paddy is approaching completion and that of other crops and of winter rice is in progress. Sugarcane is doing well. The fodder and water-supply is generally sufficient. The price of common rice has risen in ten districts ; has fallen in three ; and is stationary in the remainder.

**United Provinces.**—The weather is very hot. Rain fell during the week in twenty-seven districts, four receiving over an inch. Damage to the wheat crop by hail is reported in two villages in Dehra Dun. The irrigation of sugarcane, indigo and extra crops continues. The standing crops are doing well. Sowing of cotton and rice in irrigated tracts and preparation of fields for autumn crops are in progress. Supplies are sufficient and prices are stationary.

**Punjab.**—Slight rain has fallen in parts of Umballa, Sialkot and Rawalpindi. The price of wheat is falling in Hissar, Ferozepore, Lahore and Shahpur, and rising in Jullundur and Amritsar. The prices of other food-grains are fluctuating. The harvesting of spring crops continues in most districts. Extra spring crops have been harvested in the Hissar and Lahore districts. Sowings of autumn crops are in progress. The condition and prospects of extra spring and autumn crops are said to be good. The outturn of spring crops is generally good. The outturn of wheat is said to be above average in Multan. Cattle are generally in good condition throughout the Province. Fodder is said to be sufficient in all districts except in parts of Delhi.

**North-West Frontier Province.**—There was practically no rain during the week. The harvest work has now been finished and the autumn sowings are in steady progress. Rain is now urgently wanted. The supply of water from canals is sufficient and rivers are rising. Stocks of food-grains and fodder are ample. Prices are low, but the price of wheat is rising slightly in Peshawar.

**Burma.**—Good rain fell generally during the week and was heavy along the coast and in the northern districts. Reaping of dry weather paddy has been completed in Mandalay and Katha. Ploughing for wet weather paddy has commenced in Tharrawaddy, Prome and Kyaukse. Plucking of tea is in progress in the Momeik sub-division of the Ruby Mines district and sowing of sesamum in two townships of Kyaukse has been finished. Agricultural operations are progressing satisfactorily. Prospects are good. The price of paddy has fallen considerably in Thayetmyo and slightly in five districts, and has risen slightly in two districts; elsewhere it is unchanged.

**Central Provinces.**—Light to moderately heavy rain is reported from all districts, except Nimar and Ellichpur. The heaviest fall was one of  $3\frac{1}{2}$  inches in Sambalpur. Preparation of land for autumn sowings continues. Sowings of broadcast rice are in progress in Chanda, Bhandara and Sambalpur. Locusts have appeared in large numbers in Akola and Amraoti, but no damage has been done as there are no crops on the ground. Fodder and water are generally sufficient. The price of *juar* continues to rise in Nimar; elsewhere prices have fluctuated slightly.

**Assam.**—Heavy rain fell during the week in most districts, but more is wanted in Upper Assam. Ploughing for and sowing of early and late rice and plucking of tea are in progress. Planting of sugarcane still continues in Darrang and Sibsagar. Prospects of tea, sugarcane, cotton and early rice are generally fair. Jute and early rice have been damaged by heavy rain in Goalpara. Prices—common rice—Silchar, Sylhet and Dhubri, 16; Gauhati, Tezpur and Sibsagar, 14; and Nowgong and Dibrugarh, 13 seers per rupee.

**Mysore.**—Slight rain fell throughout the Province during the week. Prices are steady. The standing crops are in good condition. Prospects of the season are good. Cattle are healthy except in parts of Shimoga. Water and fodder are available.

**Coorg.**—Rainfall—five inches 17 cents. Ploughing for rice continues. Prices of foodgrains are normal. The water and fodder-supply is ample.

**Hyderabad.**—Rainfall—80 cents. Autumn sowings have commenced. The late rice harvest still continues in two districts. Prices—wheat 13½, rice 11½ and *juar* 29 seers per *halli* rupee.

**Rajputana.**—Rain fell in parts during the week. Agricultural operations are satisfactory. Land is being prepared for autumn cultivation. The estimated outturn of the spring crops and the condition of cattle are generally good. Fodder is sufficient. Prices are favourable.

**Central India.**—There was rain in parts of Gwalior, Indore, Bhopal, Malwa, Bhopawar and Bundelkhand during the week. Agricultural operations are in progress in Indore, Bhopal, Bundelkhand, Malwa and Bhopawar. Agricultural stock and pasturage are generally good. Pasturage is indifferent in Bhopal and in part of Gwalior. Prices are low in places; normal in Gwalior, Indore and Bhopal; below normal in Baghelkhand and Malwa; and stationary in Bundelkhand and Bhopawar. Locusts are reported from Alirajpur and Jobat in Bhopawar.

**Kashmir.**—The weather is bright and warm. Prices are stationary.

**Jammu.**—There was slight rain in several parts of tehsils Kathua and Ramnagar during the week. Prices are fluctuating. Wheat sells from 14 to 26 and maize 20 to 40 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient. Autumn sowings are in progress.

**Nepal.**—Rainfall 2·91 inches.—The weather has been cloudy and warm. Lowland rice is still being sown. The standing crops are in good condition. The price of rice is 6 seers per rupee.

J. WILSON,

Secretary to the Government of India.

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GOVERNMENT OF INDIA.  
PUBLIC WORKS DEPARTMENT.  
RAILWAY STATISTICS.

## STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

Total earnings audited figures have been used as far as possible.

RESULTS OF WORKING DURING 1ST-HALF OF YEAR.															RESULTS OF WORKING FOR OFFICIAL YEAR.			
RAILWAYS.	AVERAGE EARNINGS PER MILE PER WEEK.		Mean mileage worked.		Total earnings for week ending.		Earnings per mile open for week.		Total earnings from 1st January to		Total earnings from 1st April to		Increase.	Decrease.				
	During 1st-half of 1903.	During official year 1902-03.	1903.	1904.	R	£	1903.	1904.	R	£	R	£						
State and Guaranteed Railways.																		
East Indian	709	671	1,962	1,971	14,75,907	16,10,000	752	817	3,26,42,236	3,33,63,009	1,42,25,883	1,43,56,000	1,30,117	...				
Bengal Central	172	183	1,39	1,39	2,66,410	20,800	192	150	5,43,616	5,59,000	2,29,951	2,18,000	...	11,951				
Bengal-Nagpur (incldg. Raipur-Dhamtari 2' 6")	184	169	1,805	1,865	2,64,657	3,34,000	147	179	7,19,817	8,28,000	2,81,522	3,42,000	5,41,478	...				
Great Indian Peninsula system	691	534	1,569	1,569	9,84,604	10,92,000	628	696	2,51,48,256	2,35,61,000	1,04,00,118	1,00,06,000	...	3,94,118				
Indian Midland (incldg. Bhopal-Itarsi)	227	217	916	924	1,57,725	2,60,000	172	281	45,94,087	43,03,000	18,43,956	19,86,000	1,42,044	...				
Beawada extn. (East Coast State)	320	283	21	21	6,061	6,400	289	305	1,51,431	1,35,000	58,092	64,200	6,168	...				
North Western (incldg. Nowshera-Dargai 2' 6")	283	255	3,266	3,266	11,15,727	13,50,000	346	413	1,97,78,423	2,30,48,000	91,90,815	96,90,000	4,99,185	...				
Oudh and Rohilkhand (incldg. m. g.)	265	229	1,162	1,216	3,17,561	3,63,000	273	299	68,41,714	70,87,000	31,59,097	33,94,000	2,34,903	...				
Eastern Bengal (incldg. metre and 2' 6")	312	380	898	(a) 957	2,49,473	(a) 2,51,000	278	262	62,70,327	68,95,000	24,21,814	25,06,000	84,186	...				
Bombay, Baroda and Central India	809	657	461	594	4,10,059	3,99,000	889	792	83,57,040	82,19,000	40,56,341	38,58,000	...	1,98,341				
Madras	280	259	901	905	2,76,871	2,75,000	307	304	54,90,586	57,15,000	24,83,104	24,81,000	...	2,104				
North-East line	192	173	494	495	92,192	1,01,000	187	204	21,46,980	22,96,000	9,42,229	10,06,000	63,771	...				
Hardwar-Dehra	171	152	32	32	5,725	4,500	179	141	1,20,097	1,11,000	56,894	46,300	...	10,594				
Rajputana-Malwa (incldg. Godhra-Rutham-Nagda 5' 6")	276	268	1,784	1,784	5,02,338	4,74,000	282	266	1,10,99,783	97,79,000	46,72,065	41,67,000	...	5,05,065				
Palampur Deesa	39	36	17	17	77	500	22	29	15,212	11,600	7,073	5,000	2,556	2,973				
South Indian	209	191	1,124	1,124	2,62,255	2,43,000	233	216	50,80,985	51,22,000	22,52,444	22,55,000	26,912	...				
Tinnevely-Quilon (British section)	96	82	19	50	2,271	5,100	120	102	37,794	1,02,000	16,788	43,700	...	...				
Tanjore District Board	108	103	71	99	10,321	10,000	145	101	1,63,943	2,04,000	40,057	95,200	19,567	...				
Southern Mahratta (incldg. G.M. Fron. sec.)	128	115	1,165	1,165	1,87,682	2,18,000	161	187	32,92,034	38,09,000	16,61,269	19,16,000	2,54,731	...				
Mysore section (Southern Mahratta)	106	107	296	296	34,627	29,500	117	100	7,08,867	7,13,000	3,25,781	2,99,000	...	26,781				
Bengal and N. W. (incldg. Tirhoot sec.)	93	158	1,331	1,388	3,07,457	3,07,000	231	221	5,69,136	60,75,000	27,31,044	27,68,000	36,956	...				
Lucknow-Bareilly	198	127	210	210	31,159	31,800	148	151	7,01,870	7,38,000	3,22,907	3,29,000	6,093	...				
Assam-Bengal	66	68	643	740	38,303	43,000	60	58	9,14,554	11,02,000	3,62,547	3,78,000	15,453	...				
Burma	220	202	1,311	1,337	2,53,573	2,08,000	193	283	66,87,425	73,48,000	25,16,632	27,01,000	1,84,368	...				
Brahmaputra-Sultanpur	64	79	59	(b)	3,324	(b)	60	...	86,513	(c) 73,900	35,277	(d) 10,500	...	24,777				
Jodhpur-Hyderabad (British section)	94	78	124	124	12,721	13,800	103	111	2,56,920	2,74,000	1,17,449	1,16,000	...	1,449				
Nilgiri	349	337	17	17	7,069	5,700	416	335	1,29,600	1,25,000	72,007	59,900	...	12,107				
Special } Jorhat gauge.	52	57	30	30	2,058	1,500	69	50	34,036	30,100	14,748	13,000	...	1,748				
Total	314	...	81,827	82,826	70,38,377	77,47,600	322	348	15,41,56,782	15,08,26,600	6,71,33,480	6,81,99,800	10,57,320	...				

Railway	Mileage	Gross Receipts	Net Receipts	Working Expenses	Maintenance Expenses	Depreciation	Total Expenses	Profit	Dividend	Reserve	Total
<b>Standard Gauge.</b>											
<b>South Behar</b>	135	502	79	79	79	79	79	79	79	79	79
Southern Punjab (Delhi-Samashta)	103	182	425	425	425	425	425	425	425	425	425
Rajputra-Bhatinda	182	149	107	107	107	107	107	107	107	107	107
Ludhiana-Dhuri-Jekhal	73	89	79	79	79	79	79	79	79	79	79
<b>The Nizam's Guaranteed State</b>	286	261	334	334	334	334	334	334	334	334	334
Tapti Valley	134	105	155	155	155	155	155	155	155	155	155
Petlad Cambay	80	71	32	32	32	32	32	32	32	32	32
Nagda-Ujjain	80	82	34	34	34	34	34	34	34	34	34
<b>Bina-Goon-Bārdān</b>	46	35	148	148	148	148	148	148	148	148	148
Bhopal-Ujjain	89	92	114	114	114	114	114	114	114	114	114
Kolar Gold-fields	392	404	10	10	10	10	10	10	10	10	10
<b>Rohilkhand and Kumaon (Co.'s sec.)</b>	165	143	66	66	66	66	66	66	66	66	66
Sagauli-Raxaul	54	45	18	18	18	18	18	18	18	18	18
Noakhali (Bengal)	30	...	30	30	30	30	30	30	30	30	30
Mymensingh-Jamalpur-Jagannathganj	66	74	53	53	53	53	53	53	53	53	53
<b>Bengal-Doonars</b>	122	143	36	36	36	36	36	36	36	36	36
Bengal-Doonars extensions	53	64	108	108	108	108	108	108	108	108	108
Dihru-Sadiya	214	208	78	78	78	78	78	78	78	78	78
<b>Shoranur-Cochin</b>	105	76	65	65	65	65	65	65	65	65	65
Ahmedabad-Pārantij	58	58	55	55	55	55	55	55	55	55	55
Ahmedabad-Dholka	36	...	34	34	34	34	34	34	34	34	34
The Gackwar's railway	69	63	122	122	122	122	122	122	122	122	122
<b>Kolhapur</b>	80	83	29	29	29	29	29	29	29	29	29
Yesvantpur-Mysore Prov. sec. (inclidg. M. Nanjangud)	77	72	67	67	67	67	67	67	67	67	67
Birur-Shimoga	33	32	38	38	38	38	38	38	38	38	38
<b>Hyderabad-Godāvari Valley</b>	131	108	392	392	392	392	392	392	392	392	392
Bhavnagar-Gondal-Jungad-Portbandar	110	82	334	334	334	334	334	334	334	334	334
Jetalsar-Rajkot	73	60	46	46	46	46	46	46	46	46	46
<b>Jamnagar</b>	51	45	54	54	54	54	54	54	54	54	54
Dhrāngadā	48	33	21	21	21	21	21	21	21	21	21
Jodhpur-Bikaner	64	59	700	700	700	700	700	700	700	700	700
Udaipur-Chitor	56	58	67	67	67	67	67	67	67	67	67
<b>Darjeeling-Himalayan</b>	377	326	51	51	51	51	51	51	51	51	51
Kalka-Simla	...	...	...	...	...	...	...	...	...	...	...
Cooch Behar	82	69	34	34	34	34	34	34	34	34	34
The Gackwar's Dabhoi	77	52	79	79	79	79	79	79	79	79	79
<b>Rajpipla</b>	28	21	37	37	37	37	37	37	37	37	37
Morvi	63	58	94	94	94	94	94	94	94	94	94
Barsi	125	101	22	22	22	22	22	22	22	22	22
<b>TOTAL</b>	119	106	4431	4526	4526	4526	4526	4526	4526	4526	4526
<b>GRAND TOTAL</b>	281	256	26,258	26,772	26,772	26,772	26,772	26,772	26,772	26,772	26,772

(a) Includes the Brahmputra-Sultanpur railway purchased by the State.

(b) Purchased by the State and amalgamated with the Eastern Bengal State railway.

(c) Total earnings from 1st January to 16th April 1904.

(d) Total earnings from 1st to 16th April 1904.

(e) From 15th May to 6th June 1903.

(f) From 23rd February to 6th June 1903.

(g) Opened from 9th November 1903.

SINLA, the 16th June, 1904.

A. R. JACOBSON,  
Offg. Under Secretary to the Govt. of India.



*Printed and published for the* **GOVERNMENT OF INDIA** *at the* **GOVERNMENT CENTRAL PRINTING OFFICE, Simla.**



SUPPLEMENT TO  
**The Gazette of India.**

No. 26.} CALCUTTA, SATURDAY, JUNE 25, 1904.

**OFFICIAL PAPERS.**

*A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.*

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**WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF  
MAY 1904 OF:**

RICE  
WHEAT AND FLOUR  
BARLEY  
JAWAR AND RAJRA  
RAGI  
KANGNI

MAIZE  
GRAM AND PULSE  
GHI  
SUGAR  
SALT  
TOBACCO

TURMERIC  
GRASS AND STRAW  
JAWAR STALKS  
BHUSA  
SHEEP, GOATS, AND BULLOCKS



GOVERNMENT OF INDIA  
FINANCE AND COMMERCE DEPARTMENT

WHOLESALE PRICES FOR THE SECOND HALF OF MAY

Districts	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
<b>Burma*</b> —												
<i>Tenasserim</i> —												
Mergui . . . . .	...	...	28'44	32'32	...	...	...	...	...	...	...	...
Tavoy . . . . .	...	...	35'16	35'56	55'65	55'65	...	...	...	...	...	...
Moulmein and Amherst . . . . .	...	...					...	...	...	...	...	...
<i>Pegu (deltaic)</i> —												
Rangoon . . . . .	...	...	21'63	22'69	27'12	31'37	...	...	...	...	...	...
Thongwa . . . . .	...	...	31'68	31'68	...	...	...	...	...	...	...	...
Bassein . . . . .	...	...	28'07	26'90	...	...	...	...	...	...	...	...
<i>Pegu (inland)</i> —												
Henzada . . . . .	...	...	28'19	27'65	...	...	...	...	...	...	...	...
Toungoo . . . . .	...	...	26'69	24'97	...	...	...	...	...	...	...	...
<i>Upper Burma</i> —												
Mandalay . . . . .	...	...	33'86	35'16	20'51	21'63	...	...	...	...	...	...
Bamo . . . . .	...	...	31'37	40'76	...	...	...	...	...	...	...	...
Pakokku . . . . .	...	...			...	...	...	...	...	...	...	...
<i>Arakan</i> —												
Kyaukpada . . . . .	...	...	28'57	36'30	...	...	...	...	...	...	...	...
Akyab . . . . .	...	...			...	...	...	...	...	...	...	...
<b>Assam</b> —												
<i>Brakmaputra</i> —												
Goalpara . . . . .	12'5	15	27'5	30	...	...	...	...	...	...	...	...
Gauhati . . . . .	...	...	26'75	30	...	...	...	...	...	...	...	...
<b>Bengal*</b> —												
<i>Eastern</i> —												
Chittagong . . . . .	...	...	30	28'75	...	...	...	...	...	...	...	...
Dacca . . . . .	...	...	23'75	31'25	23'75	21'25	...	...	12'5	16'75	...	...
<i>Deltaic</i> —												
Midnapur . . . . .	...	...	16'56	31'87	...	...	...	...	...	...	...	...
Calcutta . . . . .	...	...	40	40	32'5	30	...	...	23'75	23'75	22'5	22'5
<i>Central</i> —												
Bardwan . . . . .	...	...	31'41	32'03	...	...	...	...	...	...	...	...
Pabna . . . . .	...	...	22'5	31'41	21'25	22'19	...	...	...	...	...	...
<i>Northern</i> —												
Rangpur . . . . .	...	...	31'00	27'5	33'33	26'25	...	...	...	...	...	...
<i>Orissa</i> —												
Cuttack . . . . .	...	...	21'56	21'56	22'5	22'5	...	...	...	...	...	...
<i>Bihar, south</i> —												
Patna . . . . .	...	...	21'37	26'25	21'37	23'12	...	...	15	16'87	14'06	21'87
<i>Bihar, north</i> —												
Bhagalpur . . . . .	...	...	28'75	30'05	21'37	25	...	...	17'5	17'66	...	...
Muzaffarpur . . . . .	...	...	25'78	27'5	25	28'59	...	...	15	15'88	...	...
<b>United Provinces:</b>												
(a) <i>AGRA</i> —												
<i>Eastern</i> —												
Benares . . . . .	18'33	17'5	31'03	30'57	24'17	25'47	29'43	30'42	16'41	17'5	...	16'3
<i>Central</i> —												
Cawnpore . . . . .	19'06	21'04	30'78	32'66	21'61	24'22	25'78	28'59	15'36	17'03	...	...
Jhansi . . . . .	20	20	34'43	40	23'41	28'65	...	...	13'12	17'24	12'92	16'67
<i>Western</i> —												
Meerut . . . . .	...	...	36'46 to 50	36'46	21'61	23'44	26'51	27'6	14'27	17'03	14'52	18'18
Agra . . . . .	23'59	19'06	47'03	47'03	22'5	26'78	25'62	29'53	15'47	20'47	15'16	18'54
<i>Submontane, west</i> —												
Shahjahanpur . . . . .	...	20	...	36'96	22'24	23'41	...	...	12'92	14'27	...	20
(b) <i>ODDU</i> —												
<i>Southern</i> —												
Lucknow . . . . .	18'75	20'94	33'33	34'43	24'48	23'54	23'59	29'53	13'8	15'36	16'46	18'13
<i>Northern</i> —												
Fyzabad . . . . .	17'5	20	37'5	40	23'91	23'75	...	...	15'36	15'94	...	...

\* The figures under "Rice, husked" represent the prices of common rice

(The figures state prices in rupees per ten maunds)

BAJRA		RAGI		MAIZEN		GRAM		ARHAR DAL		GRI		DISTRICTS
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
...	...	...	...	...	...	...	...	...	...	...	...	Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	40.76	40.76	50	46.38	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
...	...	...	...	...	...	21.24	25.81	25.4	30.19	...	...	Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	34.42	28.07	...	...	...	...	Thongwa
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
...	...	...	...	...	...	33.87	...	43.71	48.12	...	...	Pegu (inland)—
...	...	...	...	...	...	37	38.1	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
...	...	...	...	14.85	18.65	25	25.81	40.76	44.14	...	...	Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	20	23.36	40.25	41.29	...	...	Bamo
...	...	...	...	...	...	...	...	...	...	...	...	Pakokku
...	...	...	...	...	...	38.1	40	50	50	...	...	Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Kyaukpada
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
...	...	...	...	...	...	...	...	...	...	...	...	Assam—
...	...	...	...	...	...	...	...	...	...	...	...	Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goalpara
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
...	...	...	...	...	...	...	...	...	...	...	...	Bengal—
...	...	...	...	...	...	30	27.5	45	42.5	340	310	Eastern—
...	...	...	...	...	...	25	25	33.75	25	400	400	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	Dacca
...	...	...	...	...	...	22.5	23.12	33.5	36.25	325	305	Deltaic—
...	...	...	...	...	...	to	to	...	...	...	...	Midnapur
...	...	...	...	...	...	25	23.75	...	...	...	...	Calcutta
26.25	23.75	...	...	...	21.25	25	25	45	42.5	390	390	Central—
...	...	...	...	...	...	21.25	22.5	31.25	33.75	320	295	Bardwan
...	...	...	...	...	...	20	23.50	33.28	39.53	520	520	Pabna
...	...	...	...	...	22.5	24.37	21.25	37.76	40	328.85	320	Northern—
...	...	...	...	...	...	21.56	18.75	21.56	25	346.87	326.25	Rangpur
...	...	...	...	...	...	...	...	...	...	...	...	Orissa—
...	...	...	...	...	...	...	...	...	...	...	...	Cuttack
...	...	...	...	13.44	14.13	16.87	16.87	24.37	15.62	290	270	Bihar, south—
...	...	...	...	...	...	...	...	...	...	...	...	Fatna
...	...	...	...	17.5	17.81	18.75	16.87	25.31	26.25	310	300	Bihar, north—
...	...	15	...	18.91	15.94	18.12	10	25	26.56	320	278.12	Bhagalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
...	...	...	...	...	...	...	...	...	...	...	...	United Provinces
...	...	...	...	...	...	...	...	...	...	...	...	(a) AGRA—
...	...	...	...	...	...	17.92	16.77	27.86	28.65	335.26	308.8	Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
...	...	...	...	...	...	17.19	19.27	...	...	304.74	290.83	Central—
...	...	...	...	...	...	15.36	19.74	...	...	291.99	273.31	Cawnpore
...	...	...	...	...	...	...	...	...	...	...	...	Jhansi
14.82	18.19	...	...	11.72	14.69	19.06	18.59	25	30.78	304.74	290.62	Western—
15.94	19.48	...	...	...	...	16.67	21.46	50	38.07	302.5	255.99	Meerut
...	...	...	...	...	...	...	...	...	...	...	...	Agra
...	...	...	...	...	18.18	20.78	19.06	...	...	350	280	Submontane, west—
...	...	...	...	...	...	...	...	...	...	...	...	Shahjahanpur
...	...	...	...	...	...	...	...	...	...	...	...	(b) OUDH—
17.76	17.20	...	...	15.36	16.67	19.06	18.18	...	26.77	310	280	Southern—
...	...	...	...	...	...	...	...	...	...	...	...	Lucknow
...	...	...	...	...	...	17.5	17.5	...	...	340	330	Northern—
...	...	...	...	...	...	...	...	...	...	...	...	Fyzabad



WHOLESALE PRICES FOR THE SECOND HALF OF MAY -continued

DISTRICTS	SUGAR, RAW (Gir)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STRAW	
	1904	1908	1904	1908	1904	1908	1904	1908	1904	1908	1904	1908
Burma—												
Tenasserim—												
Mergui . . . . .	...	...	18'56	9'04	...	...	...	...	...	...	...	...
Tavoy . . . . .	...	...	22'54	22'54	...	...	...	...	...	...	...	...
Moulmein and Amberst . .	...	...	18'77	18'77	...	...	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon . . . . .	...	...	19'05	19'05	...	...	...	...	...	...	...	...
Thongwa . . . . .	...	...	22'46	22'46	...	...	...	...	...	...	...	...
Bassein . . . . .	...	...	22'61	22'61	...	...	...	...	...	...	...	...
Pegu (inland)—												
Hensada . . . . .	...	...	21'26	21'26	...	...	...	...	...	...	...	...
Toungoo . . . . .	...	...	24'24	24'81	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay . . . . .	...	...	22'53	22'53	...	...	...	...	...	...	...	...
Bamo . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Pakokku . . . . .	...	...	24'71	24'71	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Akyab . . . . .	...	...	21'05	26'36	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goalpara . . . . .	65	45	...	...	...	...	...	...	...	...	...	...
Gauhati . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bengal—												
Eastern—												
Chittagong . . . . .	52'5	45	31'25	29'37	180	102'5	...	...	...	...	...	...
Dacca . . . . .	60	50	30	35	75	60	...	...	2'31	3'75	...	...
Deltaic—												
Midnapur . . . . .	{ 42'5 to 47'5 45	{ 40 to 45 42'5	{ 28'75 28'12	{ 28'12 28'12	{ 50 and 80 80	{ 60 and 90 70	...	...	...	...	10	12'5
Calcutta . . . . .	...	...	26'25	28'12	80	70	...	...	11'25	10	6'75	7'5
Central—												
Bardwan . . . . .	47'5	40	28'12	28'12	...	...	...	...	...	...	7'81	5'94
Pabna . . . . .	48'75	43'75	31'56	30'62	120	80	...	...	...	...	8'75	10
Northern—												
Rangpur . . . . .	62'10	57'5	33'33	35	40'46	100	...	...	1'87	1'56	7'5	4'37
Orissa—												
Cuttack . . . . .	40	40	25	24'37	42'5	41'25	...	...	4'60	5'31	4'37	4'37
Bihar, south—												
Patna . . . . .	37'5	27'5	29'37	30'62	35	40	...	...	3'12	4'37	...	...
Bihar, north—												
Bhagalpur . . . . .	47'5	32'5	28'91	29'37	63'12	35	...	...	...	...	...	...
Muzaffarpur . . . . .	30'78	30'78	31'87	36'25	80	80	...	...	...	...	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Benares . . . . .	41'43	40'68	...	...	...	...	...	...	...	...	...	...
Central—												
Cawnpore . . . . .	39'01	38'07	...	...	50	55	65	50	...	...	...	...
Jhansi . . . . .	47'03	44'43	...	...	...	...	57'19	57'45	...	...	...	...
Western—												
Meerut . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Agra . . . . .	37'07	38'07	...	...	80	123'07	45	46'75	5	3'75	5	4'01
Submontane, west—												
Shahjahanpur . . . . .	...	45	...	...	...	...	{ 55 and 60	{ 55 and 60	...	...	...	...
(b) OUDH—												
Southern—												
Lucknow . . . . .	40	41'08	...	...	60	55	...	...	6'25	6'25	...	...
Northern—												
Fyzabad . . . . .	31'25	36'25	...	...	...	...	...	...	...	...	...	...

JAWAB STALKS		RHUSA		SHEEP, PER SCORE		GOATS, PER SCORE		PLOWH BULLOCKS, PER PAIR		DISTRICTS
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
										Burma—
										Tenasserim—
										Mergui
										Tavoy
										Moulmein and Amherst
										Pegu (deltaic)—
										Rangoon
										Thongwa
										Bassein
										Pegu (inland)—
										Henzada
										Toungoo
										Upper Burma—
										Mandalay
										Bamo
										Pakokku
										Arakan—
										Kyaukpau
										Akyah
										Assam—
										Brahmaputra
										Golpura
										Gauhati
										Bengal—
										Eastern—
										Chittagong
										Dacca
										Deltaic—
										Midnapur
										Calcutta
										Central—
										Bardwan
										Pabna
										Northern—
										Rangpur
										Orissa—
										Cuttack
										Bihar, south—
										Patna
										Bihar, north—
										Bhagalpur
										Muzaffarpur
										United Provinces:
										(a) AGRA—
										Eastern—
										Benares
				70	70					Central—
										Cawnpore
										Jhansi
										Western—
										Meerut
								30	26.25	Agra
										Submontane, west—
										Shahjahanpur
										(b) OUDH—
				40	40					Southern—
										Lucknow
								30	30	Northern—



## WHOLESALE PRICES FOR THE SECOND HALF OF MAY—continued

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
<b>Rajputana—</b>												
Eastern— Ajmer . . . . .	12.5	12.5	...	...	28.50	33.33	...	...	20	25	16.72	23.10
<b>Panjab—</b>												
Southern— Ferozpur . . . . .	19.06	20	44.37	44.37	21.00	32.10	28.50	30.62	12.97	13.75	12.03	17.31
Central— Lahore . . . . .	19.78	22.86	38.07	42.08	20.52	22.20	23.40	24.84	12.66	17.10	14.32	20.42
South-eastern— Delhi . . . . .	...	...	42.13	36.67	23.54	26.67	30	31.56	14.79	17.81	13.33	19.00
Submontane— Amritsar . . . . .	26.25	25	38.07	41.04	19.06	21.04	21.61	23.54	...	...	13.51	21.04
Northern— Rawalpindi . . . . .	21.04	22.10	50	52.97	23.12	26.25	26.67	30.16	14.37	19.75	15.99	18.12
Western— Multan . . . . .	17.34	20	28.54	30.78	24.22	23.54	31.06	33.33	14.79	19.01	14.79	22.19
<b>Sind and Baluchistan—</b>												
Karachi . . . . .	...	...	39.75	38.75	30.31	30	...	...	...	...	...	...
Shikarpur . . . . .	...	35.04	33.12	...	23.50	23.44	...	...	...	...	...	...
Quetta . . . . .	...	...	...	...	25.31 to 26.56	38.12 to 35	57.5	57.5	18.12 to 20	26.25	17.5	23.12
<b>Bombay—</b>												
Deccan and Karnatak— Dharwar . . . . .	...	...	20.69	...	25.83	...	...	...	...	...	...	...
Sholapur . . . . .	...	...	...	...	...	...	...	...	...	...	...	13.18
Poona . . . . .	...	...	43.54	...	30.42	...	...	...	...	...	21.72	...
Khandesh and N.-E. Deccan— Ahmadnagar . . . . .	...	...	...	...	31.67	31.04	...	...	...	...	...	13.51
Dhulia . . . . .	...	...	...	...	...	...	...	...	...	...	17.07	...
Gujarat— Surat . . . . .	...	...	...	...	30.26	35.31	...	...	...	...	22.71	20.88
Ahmadabad . . . . .	...	...	37.5	...	...	...	...	...	...	...	17.5	...
<b>Central Provinces—(a)</b>												
Western— Nagpur . . . . .	...	...	28	38	24	30	33.25	36.37	...	...	20.62	20.62
Central— Jubbulpore . . . . .	...	...	28.5	32	23.5	23.75	28.5	32	...	...	...	14.75
Eastern— Raipur . . . . .	...	...	24	31	20	25	25.5	30	...	...	13.5	20
<b>Berar—</b>												
Basim . . . . .	...	...	...	...	26.75	33.87	...	...	...	...	21.62	17.25
Akola . . . . .	...	...	50	75	33.25	41.62	40.5	50	...	...	20.5	20.75
Ellichpur . . . . .	...	...	47	61.5	33.25	30	44.37	47	...	...	22.87	20.25
Amraoti . . . . .	...	...	37.5	47.5	30	36.25	36	40	...	...	20	20
<b>Madras—</b>												
South, central— Coimbatore . . . . .	...	...	...	...	...	...	...	...	...	...	13.1	19.2
Salem . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Central— Bellary . . . . .	...	...	...	...	...	...	...	...	...	...	13.9	16.4
Cuddapah . . . . .	16.5	19.1	...	...	...	...	...	...	...	...	15.3	13.7
Karnul . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south— Madras . . . . .	21	21.7	25.9	35.7	...	...	...	...	...	...	...	...
Tanjore . . . . .	20.8	20.3	34.6	38.6	...	...	...	...	...	...	...	...
Trichinopoly . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Southern— Madura . . . . .	...	...	...	...	...	...	...	...	...	...	16.9	21.8
<b>Mysore—</b>												
Mysore . . . . .	17.87	22.60	31.00	36.55	33.25	39.10	48	48	...	...	9.25	13.5
Bangalore . . . . .	15.67	18.61	35.78	42.00	31.83	36.02	46.95	56.95	...	...	...	...

(a) The figures under "Rice, husked," represent the prices of cleaned rice or channal

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RAJSA		RAOI		MAISE		GRAM		ANNAH DAI		GHI		DISTRICTS
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
20.94	25	...	...	15.47	30	20.94	25.78	...	...	320	278.23	Rajputana— Eastern— Ajmer
14.84	18.75	...	...	11.41	15.94	13.8	16.72	40	40	315	315	Panjab— Southern— Ferozpur
17.03	22.5	...	...	10.62	17.34	14.84	18.18	42.08	35.53	346.50	305	Central— Lahore
17.6	20	...	...	13.23	17.81	15.99	20	30.78	30.78	332.5	312.5	South-eastern— Delhi
16.70	...	...	...	...	...	13.8	17.4	...	...	...	325	Submontane— Amritsar
18.99	22.19	...	...	15.16	19.53	15.73	20.47	33.33	30.16	304.79	266.25	Northern— Rawalpindi
17.34	23.49	...	...	14.37	20	16.98	23.18	...	...	336.82	297.81	Western— Multan
19.06	22.24	...	...	...	...	18.75	24.69	...	...	335	...	Sind and Baluchistan— Karachi
...	...	...	...	...	...	18.09	...	...	...	325	307.5	Shikarpur
...	...	...	...	21.25	{ 39 to 37.5 }	...	...	40	45	{ 330 to 365 }	{ 300 to 335 }	Quetta
...	...	...	...	...	...	...	...	...	...	...	...	Bombay— Deccan and Konkan— Dharwar Sholapur Poona
21.3	16.67 22.34	...	...	...	...	23.65	26.7	...	...	...	...	Khandesh and N.W. Deccan— Ahmadnagar Dhulia
16.38	18.54	...	...	...	...	21.48	26.72	...	...	...	...	Gujarat— Surat Ahmadabad
22.92	...	...	...	...	...	20.62	...	...	...	...	...	Central Provinces— Western— Nagpur
...	...	...	...	...	...	22	24	28	41	316.62	350	Central— Jubbulpore
...	...	...	...	...	...	17.37	19	28.5	34.75	285	270	Eastern— Raipur
...	...	...	...	...	...	15.5	25	24	35	265	250	Berar— Basim Akola Ellichpur Amraoti
...	22.5 25 22.5	...	...	...	...	23 23.5 23.5	31.25 28.5 27.5	37.62 32 26.25	45.75 44.37 42.5	371.25 290.37 340	304.75 260.87 320	Madras— South, central— Coimbatore Salem
15.7	18	...	...	16.1	15	...	...	26.9	...	326 334.9	326 333.9	Central— Bellary Cuddapah Karnul
18.5	15.5	...	...	...	...	23.1	30.8	...	...	285.7 203.2	314.3 263.2	East Coast, central— Nellore
...	...	...	...	14.8	14.9	...	...	23.1	27.3	...	...	East Coast, south— Madras Tanjore Trichinopoly
...	...	...	...	...	...	27.9	28.8	...	...	313.7	329.2	Southern— Madura
22.7	26.9	...	...	...	...	...	...	27.8	28.8	...	...	Mysore— Mysore Bangalore
...	...	10.75 11.48	15.06 15.24	...	...	14.25 15.07	14.03 15.69	53.44 45.71	71.25 53.78	302.37 342.85	309.75 342.86	



## WICIFFALI PRICES FOR THE SECOND HALF OF MAY—concluded

DISTRICTS	SUGAR, RAW (Gir)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STRAW	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
<b>Rajputana—</b>												
<b>Eastern—</b>												
Ajmer . . . . .	44-08	50	...	...	...	...	...	...	8	5	3-33	3-33
<b>Panjab—</b>												
<b>Southern—</b>												
Ferozpur . . . . .	40	40	...	...	20	20	57-19	76-25	4-01	3-28	5	4-06
<b>Central—</b>												
Lahore . . . . .	41-04	40-78	...	...	47-03	57-13	66-67	72-71	6-67	10	4-48	6-41
<b>South-eastern—</b>												
Delhi . . . . .	36-3	31-93	...	...	61-56	61-56	66-67	66-67	6-67	6-67	5-31	3-33
<b>Submontane—</b>												
Amritsar . . . . .	36-35	37-19	...	...	...	...	...	72-71	...	...	4-48	5-31
<b>Northern—</b>												
Rawalpindi . . . . .	40	40	...	...	...	...	66-67	60	11-09	5-62	6-72	7-21
<b>Western—</b>												
Multan . . . . .	44-43	48-28	...	...	80	80	80	80	5	6-67	4-01	6-68
<b>Sind and Baluchistan—</b>												
Karachi . . . . .	77-5	63-75	...	...	...	...	...	...	...	...	...	...
Shikarpur . . . . .	35-62	...	...	...	...	...	...	...	...	...	...	...
Quetta . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Bombay—</b>												
<b>Deccan and Karnatak—</b>												
Dharwar . . . . .	48-02	...	...	...	...	...	...	...	...	...	...	...
Sholapur . . . . .	74-58	...	...	...	...	...	...	...	...	...	...	...
Poona . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Khandesh and N.E. Deccan—</b>												
Ahmadnagar . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Dhule . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Gujarat—</b>												
Surat . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Ahmadabad . . . . .	62-5	...	...	...	...	...	...	...	...	...	...	...
<b>Central Provinces—</b>												
<b>Western—</b>												
Nagpur . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Central—</b>												
Jubbulpore . . . . .	...	...	34	33-25	61-5	69-75	66-62	61-5	...	...	...	25
<b>Eastern—</b>												
Raipur . . . . .	...	...	20	20	100	120	50	55	...	...	...	...
<b>Berar—</b>												
Basim . . . . .	...	...	...	...	127-25	123-75	57-25	66-62	...	2-08	...	...
Akola . . . . .	...	30	33-25	...	133-25	160	61-5	61-5	10	10	...	...
Ellichpur . . . . .	...	61-54	33-25	...	120	165	62-5	60	5	10-29	...	...
Amriti . . . . .	...	42-5	20	...	...	...	...	...	...	...	...	...
<b>Madras—</b>												
<b>South, central—</b>												
Coimbatore . . . . .	41-6	33	...	...	102-7	119-8	34-3	21-7	...	...	1-6	1-2
Salem . . . . .	...	...	...	...	...	...	...	...	...	...	6-9	6-9
<b>Central—</b>												
Bellary . . . . .	31-8	27-7	...	...	...	...	32-9	24-6	...	...	...	3-7
Cuddapah . . . . .	...	...	...	...	49-4	49-4	41-1	32-9	...	...	...	...
Kannul . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>East Coast, central—</b>												
Nellore . . . . .	...	...	...	...	...	...	...	...	...	...	2-9	2-9
<b>East Coast, south—</b>												
Madras . . . . .	37-6	39-5	...	...	123-4	123-4	33-3	31-2	...	...	...	...
Tanjore . . . . .	...	...	...	...	67	92-6	...	...	...	...	...	...
Trichinopoly . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Southern—</b>												
Madura . . . . .	...	...	...	...	107-4	106-8	...	...	...	...	4-5	4-5
<b>Mysore—</b>												
Mysore . . . . .	35-5	46-62	...	...	280-28	274-28	64	64	5	5	4	4
Bangalore . . . . .	51-43	34-29	...	...	206-57	208-57	40-9	38-57	7-61	9-1	6-86	7-21

(The figures state prices in rupees per ten maunds)

JAWAR STALKS		BRUSA		SHEEP, PER SCORE		GOATS, PER SCORE		PLOWB BULLOCKS, PER PAIR		Districts
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
5	2.5	...	...	140	140	...	...	80	80	Rajputana— Eastern— Ajmer
6.67	5	...	...	50	50	...	...	75	75	Panjab— Southern— Ferozpur
...	...	...	...	100	100	...	...	112.5	112.5	Central— Lahore
6.67	4.43	...	...	80	80	...	...	120	120	South-eastern— Delhi
...	...	...	...	...	...	...	...	...	...	Submontane— Amritsar
...	8.75	...	...	70	70	...	...	80	80	Northern— Rawalpindi
4.01	7.97	...	...	50	50	...	...	70	70	Western— Multan
...	...	...	...	...	...	...	...	...	...	Sind and Baluchistan— Karachi Shikarpur
...	...	6.87	8.44	40 to 140	40 to 140	...	...	...	...	Quetta
...	...	...	...	...	...	...	...	...	...	Bombay— Deccan and Karnatak— Dharwar Sholapur Poona
...	...	...	...	...	...	...	...	...	...	Khandesh and N.-E. Deccan— Ahmadnagar Dhulia
...	...	...	...	...	...	...	...	...	...	Gujarat— Sarat Ahmadabad
...	...	...	...	60	60	...	...	100	100	Central Provinces— Western— Nagpur
...	...	...	...	55	50	...	...	85	85	Central— Jubbulpore
...	...	...	...	...	...	...	...	40	...	Eastern— Raipur
...	4.5	...	...	60	75	...	...	100	80	Berar— Basim Akola
4	4	...	...	60	50	...	...	150	150	Ellichpur
10	14.5	...	...	65	65	...	...	80	75	Ahmadoti
...	...	...	...	...	...	...	...	50	50	Madras— South, central— Coimbatore Salem
...	...	...	...	80	80	80	80	100	100	Central— Bellary Cuddapah Karnul
...	...	...	...	...	...	...	...	...	...	East Coast, central— Nellore
...	...	...	...	58.75	57.5	58.75	57.5	...	...	East Coast, south— Madras Tanjore Trichinopoly
...	...	...	...	...	...	...	...	40	40	Southern— Madura
8.75	8.5	...	...	100	100	...	...	70	70	Mysore— Mysore
...	...	...	...	160	140	...	...	120 to 150	120 to 150	Bangalore

J. A. ROBERTSON

Offg. Director-General of Statistics

E. N. BAKER

Secretary to the Government of India

Calcutta, June 24, 1904

B

GOVERNMENT OF INDIA  
FINANCE AND COMMERCE DEPARTMENT

RETAIL PRICES FOR THE SECOND HALF OF MAY 1904 (*The figures*

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR OHOLUK ( <i>Andropogon sorghum</i> )		BAJRA OR OUMBU ( <i>Pennisetum typhoides</i> )	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month
					Half-month of report	Previous half-month	Half-month of report	Previous half-month				
Burma—												
Tenasserim—												
Mergui . . . . .	...	...	...	...	...	...	10 6	10 6	...	...	...	...
Tavoy . . . . .	...	...	...	...	12 12	12 12	13 11	13 11	...	...	...	...
Moulmein and Amherst . . . . .	6 13	6 13	...	...	9 12	8 7	10 8	9 —	...	...	...	...
Pegu (deltaic)—												
Pegu . . . . .	...	...	...	...	9 8	9 8	10 4	10 4	...	...	...	...
Rangoon . . . . .	13 10	13 10	...	...	16 4	16 —	17 4	17 4	...	...	...	...
Thongwa . . . . .	...	...	...	...	10 11	10 11	11 9	11 9	...	...	...	...
Bassein . . . . .	...	...	...	...	10 14	10 14	13 9	13 9	...	...	...	...
Pegu (inland)—												
Tharawadi . . . . .	...	...	...	...	10 8	10 8	11 6	11 6	...	...	...	...
Hensada . . . . .	...	...	...	...	10 6	10 6	13 13	13 13	...	...	...	...
Prome . . . . .	...	...	...	...	10 5	12 4	12 1	13 4	...	...	...	...
Toungoo . . . . .	...	...	...	...	14 6	10 6	13 8	13 8	...	...	...	...
Thayetmyo . . . . .	...	...	...	...	10 —	10 12	13 2	14 8	...	...	...	...
Upper Burma—												
Mandalay . . . . .	13 13	13 8	...	...	11 2	11 2	11 9	11 13	...	...	...	...
Bamo . . . . .	...	...	...	...	10 10	10 10	12 6	12 6	...	...	...	...
Pakokku . . . . .	...	...	...	...	10 10	10 10	11 15	11 15	...	...	...	...
Meiktila . . . . .	...	...	...	...	14 —	15 1	15 2	17 2	26 —	27 2	...	...
Arakan—												
Sandoway . . . . .	...	...	...	...	15 9	14 7	22 1	22 1	...	...	...	...
Kyaukpada . . . . .	...	...	...	...	12 2	11 8	13 2	12 8	...	...	...	...
Akyab . . . . .	...	...	...	...	12 —	12 —	13 —	13 —	...	...	...	...
Assam—												
Burma—												
Sylhet . . . . .	9 11	9 6	...	...	5 —	5 —	16 —	16 —	...	...	...	...
Cachar . . . . .	...	...	...	...	12 4	12 4	16 13	17 12	...	...	...	...
Hill tracts—												
Khasi and Jaintia Hills . . . . .	7 8	7 8	...	...	5 —	5 —	10 —	10 —	...	...	...	...
Garo Hills . . . . .	...	...	...	...	4 —	4 —	14 —	14 —	...	...	...	...
Manipur . . . . .	...	...	...	...	27 —	27 —	32 —	32 —	...	...	...	...
Naga Hills . . . . .	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills . . . . .	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goalpara . . . . .	17 —	17 —	...	...	5 8	5 8	16 —	16 —	...	...	...	...
Kamrup . . . . .	10 —	11 —	...	...	9 —	8 8	13 —	14 —	...	...	...	...
Darrang . . . . .	10 —	10 —	...	...	10 —	10 —	14 —	15 —	...	...	...	...
Nowgong . . . . .	...	...	...	...	8 —	5 —	13 —	13 —	...	...	...	...
Sibsagar . . . . .	...	...	...	...	6 —	6 8	16 —	14 —	...	...	...	...
Lakhimpur . . . . .	9 8	10 —	...	...	6 8	6 8	13 —	13 —	...	...	...	...
Bengal—												
Eastern—												
Backerganj . . . . .	...	...	...	...	...	...	14 4	14 4	...	...	...	...
Noakhali . . . . .	...	...	...	...	...	...	13 11	14 8	...	...	...	...
Chittagong . . . . .	...	...	...	...	...	...	14 —	14 8	...	...	...	...
Tippura . . . . .	...	...	...	...	...	...	13 2	14 12	...	...	...	...
Dacca . . . . .	16 —	16 —	20 —	20 —	...	...	16 —	15 —	...	...	...	...
Maimoneingh . . . . .	12 —	12 —	11 —	11 —	...	...	14 —	14 —	...	...	...	...
Deltaic—												
Khulna . . . . .	...	...	...	...	...	...	16 —	16 —	...	...	...	...
24 Parganas												
Midnapur . . . . .	12 —	12 —	...	...	...	...	15 —	15 —	...	...	...	...
Howrah . . . . .	13 5	13 4	...	20 —	...	...	12 —	12 —	...	...	...	16 —
Calcutta . . . . .	11 —	11 —	16 —	16 —	...	...	9 10	9 10	17 —	16 —	14 —	16 —
Hooghly . . . . .	12 —	12 —	...	...	...	...	10 —	10 —	...	...	...	...
Nadia (Krishnagarh) . . . . .	15 4	16 —	20 —	22 —	...	...	12 8	13 —	...	...	...	...
Jeessore . . . . .	11 8	12 —	12 —	12 —	...	...	16 —	16 —	...	...	...	...
Faridpur . . . . .	13 12	13 12	30 —	32 —	...	...	15 —	16 —	...	...	...	...



state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR BAGI ( <i>Eleusine coracana</i> )		KANGNI OR KAKUN, ITALIAN MILLET ( <i>Setaria italica</i> )		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA ( <i>Cicer aristinum</i> )		MAIZE ( <i>Zea Mays</i> )		ARHAR OR THUR, CADJAN PBA ( <i>Cajanus indicus</i> )		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Burma—
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 15	15 15	Tenasserim—
...	...	...	...	...	...	...	...	...	...	16 4	16 4	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
...	...	...	...	9 5	9 5	...	...	8 8	8 8	17 —	17 —	Pegu (deltaic)—
...	...	...	...	15 8	15 8	...	...	14 12	14 12	15 12	15 12	Pegu
...	...	...	...	10 3	10 3	...	...	...	...	12 8	12 8	Rangoon
...	...	...	...	...	...	...	...	...	...	15 1	15 1	Thongwa
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Bassein
...	...	...	...	9 14	9 14	...	...	8 2	8 2	16 2	16 2	Pegu (inland)—
...	...	...	...	11 14	17 —	...	...	8 2	8 2	16 2	16 2	Tharawadi
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Henzada
...	...	...	...	15 1	14 8	...	...	9 8	9 14	14 8	14 8	Prome
...	...	...	...	16 8	15 8	25 9	21 9	8 10	8 10	16 10	16 8	Tonungoo
...	...	...	...	6 8	6 8	...	...	7 1	7 1	12 6	12 6	Thayetmyo
...	...	...	...	17 2	17 2	...	...	8 2	8 2	14 8	14 8	Upper Burma—
...	...	...	...	18 —	15 —	17 4	16 6	8 2	8 12	17 —	17 —	Mandalay
...	...	...	...	...	...	...	...	...	...	15 4	13 7	Bamo
...	...	...	...	10 —	10 —	...	...	7 —	7 —	21 —	21 —	Pakokku
...	...	...	...	...	...	...	...	...	...	16 —	16 —	Meiktila
...	...	...	...	...	...	...	...	...	...	...	...	Assam—
...	...	...	...	13 —	13 —	...	...	10 —	10 —	13 —	12 8	Burma—
...	...	...	...	13 5	14 8	...	...	10 —	9 11	13 5	12 13	Sylhet
...	...	...	...	8 —	8 —	13 —	13 —	8 —	8 —	8 —	8 —	Cachar
...	...	...	...	8 —	8 —	...	...	6 —	6 —	8 —	8 —	Hill tracts—
...	...	...	...	5 8	6 8	...	...	5 4	5 4	4 8	4 —	Khasi and Jaintia Hills
...	...	...	...	8 —	8 —	...	...	5 4	5 4	5 8	5 —	Garo Hills
...	...	...	...	14 —	14 —	...	...	11 —	11 —	12 —	12 —	Manipur
...	...	...	...	18 —	12 —	...	...	10 —	10 —	11 —	11 —	Naga Hills
...	...	...	...	18 —	13 —	...	...	10 —	10 8	11 —	11 —	Lushai Hills
...	...	...	...	10 —	11 —	...	...	9 —	9 —	10 —	10 —	Brahmaputra—
...	...	...	...	11 —	12 —	...	...	9 8	9 8	10 —	10 —	Golapara
...	...	...	...	12 12	13 8	...	...	8 8	8 8	10 —	9 —	Kamrup
...	...	...	...	13 8	18 —	...	...	...	...	13 —	13 —	Darrang
...	...	...	...	12 5	12 5	...	...	...	...	12 13	12 13	Nowgong
...	...	...	...	13 —	13 —	...	...	9 8	10 —	13 —	13 8	Sibsagar
...	...	...	...	...	...	...	...	...	...	10 10	10 10	Lakhimpur
...	...	...	...	15 —	15 —	...	...	16 —	16 —	13 —	13 —	Bengal—
...	...	...	...	18 4	18 8	...	...	10 8	10 —	12 12	12 12	Eastern—
...	...	...	...	14 8	14 8	...	...	9 2	9 2	13 5	13 5	Backerganj
...	...	...	...	16 —	18 —	...	...	12 —	12 —	12 4	11 8	Noakhali
...	...	...	...	14 —	14 —	...	...	11 8	11 8	11 8	11 6	Chittagong
...	...	...	...	16 —	16 —	...	...	12 —	11 —	13 —	13 —	Tippura
...	...	...	...	17 —	16 12	...	20 —	8 10	9 6	11 —	11 —	Dacca
...	...	...	...	14 —	14 —	...	...	11 —	11 —	13 —	13 —	Maimensingh
...	...	...	...	13 8	14 —	...	...	10 —	10 10	13 —	13 —	Deltaic—
...	...	...	...	20 —	22 8	...	...	16 —	20 —	12 —	12 —	Khulna
...	...	...	...	16 —	18 —	...	...	10 —	8 12	12 —	12 —	24 Parganae
...	...	...	...	12 —	12 —	...	...	...	...	...	...	Midnapur
...	...	...	...	...	...	...	...	...	...	...	...	Howrah
...	...	...	...	...	...	...	...	...	...	...	...	Calcutta
...	...	...	...	...	...	...	...	...	...	...	...	Hughly
...	...	...	...	...	...	...	...	...	...	...	...	Nadia (Krishnagarh)
...	...	...	...	...	...	...	...	...	...	...	...	Jessore
...	...	...	...	...	...	...	...	...	...	...	...	Faridpur

## RETAIL PRICES FOR THE SECOND HALF OF MAY 1904—continued (The figures)

Districts	WHEAT		BARLEY		RICE				JAWAR OR OHOLUM ( <i>Andropogon sorghum</i> )		BAJRA OR OUMBU ( <i>Pennisetum typhoides</i> )	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
Bengal—continued												
Central—												
Bachura . . . . .	16 8	16 —	—	—	—	—	14 8	14 8	—	—	—	—
Bardwan . . . . .	15 8	16 —	—	—	—	—	12 12	13 4	—	—	—	—
Birbhum . . . . .	15 —	15 —	—	—	—	—	13 8	13 8	—	—	—	—
Murshidabad . . . . .	16 —	16 8	24 —	22 —	—	—	12 —	12 8	—	—	—	—
Santhal Parganas . . . . .	18 8	18 —	25 —	20 —	—	—	12 —	13 —	—	—	—	—
Pabna . . . . .	18 12	18 12	24 —	24 —	—	—	17 4	17 4	—	—	—	—
Bogra . . . . .	14 1	18 8	—	—	—	—	16 8	17 4	—	—	—	—
Rajshahi . . . . .	17 13	17 13	27 —	27 —	—	—	13 14	14 4	—	—	—	—
Malda . . . . .	18 —	18 —	—	—	—	—	14 —	14 8	—	—	—	—
Northern—												
Rangpur . . . . .	11 8	12 —	—	—	—	—	11 4	14 10	—	—	—	—
Dinajpur . . . . .	13 4	13 4	—	—	—	—	15 9	15 9	—	—	—	—
Jalpaiguri . . . . .	11 —	11 —	—	—	—	—	13 8	14 —	—	—	—	—
Hills—												
Darjeeling . . . . .	—	—	—	—	—	—	12 —	12 8	—	—	—	—
Orissa—												
Puri . . . . .	13 2	13 7	—	—	—	—	17 11	19 11	—	—	—	—
Cuttack . . . . .	17 1	17 1	—	—	—	—	16 6	16 6	—	—	—	—
Balasore . . . . .	11 6	11 6	—	—	—	—	18 —	18 —	—	—	—	—
Chota Nagpur—												
Singbhum . . . . .	12 —	12 —	—	—	—	—	15 —	15 —	—	—	—	—
Mánbhum . . . . .	13 —	14 —	20 —	24 —	—	—	13 —	13 —	24 —	22 —	—	—
Ráncbi . . . . .	{ 8 12 to 14 —	{ 8 12 to 14 —	{ 16 — 18 —	{ 18 — 18 —	—	—	18 —	18 —	—	—	—	—
Paláman . . . . .	17 13	18 —	23 10	—	—	—	12 6	11 13	—	—	—	—
Hazaribágh . . . . .	18 8	18 8	17 6	17 —	—	—	12 8	13 —	—	—	—	—
Bihár, south—												
Monghyr . . . . .	18 —	19 —	30 —	32 —	—	—	12 8	13 —	—	—	—	—
Gaya . . . . .	18 —	18 —	24 —	23 8	—	—	12 13	13 12	—	—	—	—
Patna . . . . .	18 —	18 —	26 —	23 —	—	—	16 —	16 —	23 —	26 —	—	—
Shahabad . . . . .	18 —	18 —	23 —	23 —	—	—	15 —	15 —	—	—	—	—
Bihár, north—												
Purnea . . . . .	17 —	17 —	—	—	—	—	15 —	15 —	—	—	—	—
Bhágálpur . . . . .	16 8	16 6	23 —	21 8	—	—	13 14	13 14	—	—	—	—
Darbhanga . . . . .	18 11	17 12	30 4	30 12	—	—	15 12	15 12	—	—	—	—
Muzaffarpur . . . . .	15 —	15 —	26 —	26 —	—	—	15 —	15 —	—	—	—	—
Éáran . . . . .	17 —	16 —	23 —	23 —	—	—	16 —	16 —	—	—	—	—
Champáran . . . . .	17 —	{ 16 — to 17 —	{ 33 — 42 —	{ 42 — —	—	—	17 —	17 —	—	—	—	—
United Provinces :												
(a) AGRA—												
Eastern—												
Mirzapur . . . . .	16 —	17 8	22 —	23 —	6 —	6 —	12 —	12 —	23 —	23 —	23 —	23 —
Benares . . . . .	15 12 1	16 —	22 13	22 9	8 6	8 11	11 15	12 8	23 5	23 14	23 14	23 6
Ghasipur . . . . .	17 1	15 8	23 2	23 2	7 4	7 4	12 8	13 1	—	—	22 8	22 8
Jaunpur . . . . .	16 6	17 —	25 —	26 —	6 —	6 —	11 —	11 —	—	—	—	—
Allahabad . . . . .	17 —	16 8	24 —	24 8	6 —	6 —	11 —	11 —	25 —	25 —	25 —	25 —
Central—												
Bánda . . . . .	22 —	21 8	26 —	26 —	9 8	9 8	12 —	12 —	28 —	28 —	26 —	26 —
Fatehpur . . . . .	13 8	18 —	26 —	25 —	10 —	10 —	12 —	12 —	—	—	—	—
Hamirpur . . . . .	18 10	18 6	26 8	26 8	6 —	6 —	10 —	10 —	26 6	26 8	25 4	25 4
Jalaun . . . . .	23 —	22 —	28 —	28 —	7 —	7 —	9 —	9 —	24 —	24 —	23 —	23 —
Cawnpore . . . . .	18 —	17 8	25 8	26 —	—	—	12 —	12 —	28 —	29 —	27 —	28 —
Jhansi . . . . .	16 12	16 8	30 4	30 —	8 —	9 8	11 4	11 —	30 12	30 4	—	—
Etáwáh . . . . .	18 4	17 8	24 6	23 8	5 —	5 —	11 —	11 —	25 8	25 8	24 8	24 8
Farukhabad . . . . .	19 6	19 1	27 4	23 10	5 7	5 7	10 15	10 15	—	—	—	—
Mainpuri . . . . .	20 4	19 4	27 8	26 8	—	—	12 8	12 —	24 8	—	—	—
Etah . . . . .	19 8	20 —	28 —	28 —	5 —	5 —	9 —	9 —	—	—	—	—
Western—												
Meerut . . . . .	18 —	18 —	25 —	25 —	4 —	4 —	11 —	11 —	26 —	26 —	26 —	26 —
Agra . . . . .	17 —	16 8	25 8	25 8	8 —	8 —	8 8	10 —	26 —	27 —	24 —	25 —
Muttra . . . . .	18 12	18 12	25 8	25 12	7 —	7 —	10 —	10 —	26 8	27 —	24 —	25 —
Aligarh . . . . .	18 6	18 8	24 —	24 —	5 —	5 —	—	—	25 —	25 —	25 —	25 —
Bulandshahr . . . . .	19 4	19 —	27 —	27 —	5 8	5 8	8 8	8 8	24 —	24 —	24 —	24 —
Submontane, east—												
Bullia . . . . .	16 —	15 8	24 8	24 8	6 8	6 8	11 4	11 4	20 —	20 —	19 8	19 8
Azamgarh . . . . .	16 12	16 12	24 8	25 —	8 8	8 8	13 2	12 8	—	—	—	—
Gorakhpur . . . . .	17 8	17 8	26 12	26 —	12 11	12 11	16 —	15 4	—	—	—	—
Basti . . . . .	17 —	17 4	29 —	29 —	9 4	9 4	13 —	13 —	25 —	25 —	—	—

State the number of sars (of 80 tolas) and chittacks sold for one rupee.)

MARUA OR WAGI ( <i>Eleusine coracana</i> )		KANONI OR KAKUN, ITALIAN MILLET ( <i>Setaria italica</i> )		GRAM, CHENNA, CHOLA, KADAVAY, OR SONAGA ( <i>Ocrot aristinum</i> )		MAIZE ( <i>Zea Mays</i> )		ARRAR OR THUR, OADIAM PEA ( <i>Cajanus indicus</i> )		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	...	...	17 8	17 8	...	...	18 —	13 —	14 —	14 —	Bengal—continued
...	...	...	...	19 —	17 2	...	...	13 —	13 —	14 —	14 —	Central—
...	...	...	...	18 —	19 8	...	...	18 —	18 —	12 —	12 —	Bankura
...	...	...	...	20 —	21 —	...	...	15 —	15 —	12 —	12 —	Bardwan
...	...	...	...	17 —	15 8	16 —	19 —	20 —	20 —	11 —	11 —	Birbhum
...	...	...	...	19 2	19 2	...	...	12 —	12 —	12 12	12 12	Murshidabad
...	...	...	...	15 —	15 —	...	...	17 4	17 4	12 12	12 12	Saughal Parganae
...	...	...	...	21 —	22 8	...	...	13 8	13 8	12 12	12 12	Patna
...	...	...	...	24 —	24 —	...	...	18 —	18 —	11 —	12 —	Bogra
...	...	...	...	18 —	14 12	...	...	9 —	9 —	12 14	12 —	Rajshahi
...	...	...	...	15 9	15 9	...	...	12 —	12 —	13 4	13 4	Malda
...	...	...	...	14 —	14 —	...	...	10 —	10 —	12 —	12 —	Northern—
13 —	13 —	...	...	12 —	12 8	20 —	18 —	7 —	6 8	10 —	10 —	Rangpur
...	...	...	...	18 6	17 1	...	...	11 2	10 8	16 —	16 —	Dinajpur
...	...	...	...	18 6	18 6	...	...	18 6	18 6	15 —	15 —	Jaipurguri
...	...	...	...	14 —	14 —	...	...	10 —	10 —	12 —	13 —	Hills—
...	...	...	...	13 —	13 —	...	...	...	10 —	11 —	11 —	Darjeeling
...	...	...	...	16 —	15 8	22 —	20 —	12 —	11 8	12 —	12 —	Orissa—
...	...	...	...	14 —	12 —	26 —	24 —	8 8	8 8	11 —	11 4	Puri
86 —	85 —	...	...	14 8	27 —	...	...	10 —	10 —	11 13	12 6	Cuttack
26 4	26 12	...	...	14 8	15 —	20 —	20 —	10 —	10 8	10 8	10 —	Balasore
...	...	...	...	21 —	21 8	...	...	14 —	13 —	12 —	12 —	Chota Nagpur—
...	...	...	...	20 8	20 —	23 —	23 —	18 7	18 8	12 15	12 15	Singbhum
...	...	22 —	22 —	23 —	23 —	29 —	31 —	16 —	16 —	13 —	13 —	Mandbhum
...	...	...	...	23 —	23 —	...	...	15 —	15 —	13 —	13 —	...
...	...	...	...	16 —	16 —	23 —	24 —	10 8	11 —	11 —	11 —	Bihār, south—
...	...	...	...	21 4	21 8	28 —	23 12	15 4	15 4	12 8	12 8	Monghyr
28 8	28 8	...	...	23 1	23 —	27 8	27 8	18 11	17 9	13 4	13 4	Gaya
26 —	26 —	...	...	21 —	21 —	28 —	28 —	15 —	15 —	12 4	12 4	Patna
20 —	...	...	...	21 —	21 8	28 —	28 —	16 —	15 —	13 —	13 —	Shahabad
35 —	35 —	...	...	28 —	28 —	31 —	31 —	25 —	24 8	12 8	12 8	Bihār, north—
...	...	...	...	21 —	23 —	25 —	25 —	16 —†	16 —†	12 —	12 —	Purnea
...	...	16 —	15 8	21 11	21 15	25 4	26 —	18 2†	12 14†	11 5	11 9†	Bhagalpur
...	...	14 4	14 4	24 2	22 4	...	...	15 8†	14 8†	11 2	11 2	Darbhanga
15 —	15 —	24 —	25 —	21 —	22 8	...	...	16 —†	16 —†	12 11	12 11	Muzaffarpur
...	...	20 —	20 —	24 —	24 —	...	...	13 —	12 8	12 —	12 —	Saran
...	...	...	...	27 —	27 8	...	...	16 —	16 —	12 —	12 8	Champaran
22 —	23 —	...	...	23 —	22 7	...	...	17 —†	16 —†	12 —	12 8	United Provinces:
...	...	...	...	26 6	25 8	...	...	14 —†	14 —†	13 —	12 —	(a) AGRA—
...	...	...	...	25 —	25 8	...	...	14 —†	12 8†	12 2	11 —	Eastern—
...	...	16 —	18 —	22 12	22 8	26 —	23 —	17 —†	16 —	14 —	14 —	Mirzapur
...	...	...	...	25 12	26 4	26 8	26 8	18 8†	16 —†	13 4	13 4	Benares
24 —	26 —	14 —	16 —	19 12	21 1	...	...	12 4†	12 4†	13 10	13 10	Ghazipur
...	...	...	...	20 8	19 8	...	...	17 —	13 8	12 8	12 8	Jaunpur
...	...	...	...	20 —	20 —	...	...	14 —†	16 —†	13 8	13 6	Allahabad
...	...	...	...	22 —	22 —	32 —	32 —	14 —†	14 —	13 —	13 —	Central—
...	...	...	...	23 —	22 8	...	...	18 —†	16 —†	14 —	14 —	Banda
...	...	...	...	22 4	22 12	...	...	15 8†	15 —†	14 —	14 —	Fatehpur
...	...	15 —	15 —	21 —	21 —	28 —	28 —	15 —	15 —	13 4	13 4	Hamirpur
...	...	16 —	16 —	22 8	22 —	28 —	28 —	14 —†	14 —†	13 8	13 4	Jaloun
...	...	...	...	23 12	24 8	26 —	23 —	17 —†	16 —	14 —	14 —	Cawnpore
24 —	26 —	14 —	16 —	18 8	19 8	...	...	12 4†	12 4†	13 10	13 10	Jhansi
...	...	...	...	20 8	19 8	...	...	17 —	13 8	12 8	12 8	Etawah
...	...	...	...	20 —	20 —	...	...	14 —†	16 —†	13 8	13 6	Kanunabad
...	...	...	...	22 —	22 —	32 —	32 —	14 —†	14 —	13 —	13 —	Munpuri
...	...	...	...	23 —	22 8	...	...	18 —†	16 —†	14 —	14 —	Etah
...	...	...	...	22 4	22 12	...	...	15 8†	15 —†	14 —	14 —	Western—
...	...	15 —	15 —	21 —	21 —	28 —	28 —	15 —	15 —	13 4	13 4	Meerut
...	...	16 —	16 —	22 8	22 —	28 —	28 —	14 —†	14 —†	13 8	13 4	Agro
...	...	...	...	23 12	24 8	...	...	17 —†	16 —†	13 10	13 10	Muttra
...	...	11 8	11 12	18 14	19 4	...	...	14 —†	13 8†	11 3	11 3	Aligarh
...	...	9 8	9 8	18 8	19 4	...	...	14 —†	13 8†	11 3	11 3	Bulandshahr
...	...	17 4	16 —	18 8	19 4	...	...	14 —†	13 8†	11 3	11 3	Submontane, east—
25 —	25 —	14 12	14 12	20 —	20 —	28 —	28 —	14 —†	14 —†	11 8	11 8	Ballia
...	...	...	...	23 12	23 12	24 8	25 —	16 —†	15 8†	11 —	11 —	Azamgarh
...	...	...	...	18 14	19 4	...	...	13 12†	13 8	10 12	11 2	Gorakhpur
...	...	...	...	18 8	19 4	...	...	14 —†	13 8†	11 3	11 3	Basti

• Kalmi

† Husked



## RETAIL PRICES FOR THE SECOND HALF OF MAY 1904—continued (The figures

Districts	WHEAT		BARLEY		RICE				JAWAR OR CHOLU (Andropogon sorghum)		BAJRA OR CUMBU (Pennisetum typhoides)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Best sort	Previous half-month	Common	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
<b>United Provinces—continued</b>												
<b>(a) AGRA—continued</b>												
<b>Submontane, west—</b>												
Shahjahanpur	17 12	17 8	30 8	30 —	8 8	8 8	10 8	10 —	22 —	22 —	23 —	24 —
Budaun	19 12	20 —	30 8	31 8	5 —	5 —	10 —	9 12	22 —	22 —	23 —	24 —
Pilibit	18 8	18 10	28 8	28 8	5 —	5 —	13 —	13 —	26 —	26 —	27 —	28 —
Bareilly	17 13	17 13	26 4	26 4	6 14	6 14	11 4	11 4	26 4	24 6	22 8	22 8
Moradabad	19 4	17 4	32 4	30 8	5 —	5 —	10 12	10 12	29 8	29 8	21 2	20 8
Bijnor	19 4	19 4	33 —	32 —	4 8	4 8	11 8	11 8	—	—	—	—
Muzaffarnagar	18 7	18 7	30 18	30 4	9 14	9 6	11 —	10 7	25 5	25 5	25 14	26 6
Saharanpur	18 —	16 12	29 8	29 10	4 5	4 5	9 11	9 11	21 8	21 8	21 8	25 13
Dehra-Dun	17 —	17 —	25 —	25 —	5 —	5 —	9 —	9 —	21 —	21 —	24 —	24 —
<b>Hills—</b>												
Naini Tal	18 —	18 —	17 —	17 —	4 —	4 —	8 —	8 —	—	—	16 —	16 —
Almora	19 —	16 8	22 —	21 —	4 8	4 8	14 —	11 —	—	—	—	—
Garhwal	11 —	11 —	18 —	15 —	5 —	7 8	7 8	5 —	—	—	—	—
<b>(b) OUDH—</b>												
<b>Southern—</b>												
Partabgarh	17 8	17 8	25 —	24 8	9 —	8 —	18 —	18 —	—	—	—	—
Sultanpur	17 12	17 8	24 —	24 —	8 —	7 —	12 8	13 —	—	—	—	—
Rae-Bareilly	18 8	18 8	27 —	27 —	5 8	5 8	13 8	13 8	24 —	24 —	20 —	20 —
Unao	18 4	18 —	25 —	24 —	6 —	—	11 —	11 —	24 —	24 —	23 —	25 —
Lucknow	17 8	17 8	26 8	26 —	5 —	5 —	12 —	11 8	23 —	23 —	21 —	22 —
Hardoi	18 8	19 —	25 —	26 —	—	—	10 —	10 —	23 —	23 —	24 —	21 —
<b>Northern—</b>												
Fyzabad	16 8	16 12	26 —	26 —	—	—	10 —	10 —	22 —	22 —	—	—
Barabanki	16 —	16 —	24 —	24 8	6 —	6 —	10 —	10 8	—	—	—	—
Gonda	17 —	17 —	25 8	25 8	—	—	12 8	12 8	24 —	24 —	19 —	19 —
Bahraich	19 8	19 —	27 —	27 —	7 —	7 —	13 4	12 8	24 —	24 —	26 —	26 —
Sitapur	19 —	18 8	31 —	31 —	5 —	5 —	10 —	10 —	25 —	26 —	24 —	22 —
Kheri	19 —	19 —	32 —	32 —	6 —	6 —	12 —	12 —	40 —	40 —	26 —	26 —
<b>Rajputana—</b>												
<b>Eastern—</b>												
Partabgarh	15 11	16 11	31 8	31 —	5 5	5 5	9 3	9 7	31 —	31 —	—	—
Banewara	22 —	22 8	30 —	30 —	6 —	6 —	12 —	12 —	—	—	—	—
Mewar (Udaipur)	16 18	17 1	29 5	29 8	7 9	7 11	8 —	8 1	33 11	35 10	17 10	17 7
Hilly Tracts of Mewar (Dungarpur)	26 —	26 —	43 —	36 8	8 8	9 —	13 8	13 —	—	—	—	—
Sirohi	15 8 and 17 —	15 — and 16 8	24 —	25 —	5 12	5 8	7 8	8 —	17 —	—	16 —	19 —
Eriopura	15 12	15 8	25 8	25 8	6 —	6 —	8 —	8 —	23 —	23 —	20 —	20 —
Ajmer	14 6	11 8	21 —	21 10	6 8	6 8	8 —	8 —	26 —	25 10	20 —	21 —
Abu	13 15 and 15 4	13 14 and 15 2	19 12	19 12	6 5	6 5	8 3	8 3	19 12	19 12	17 12	16 8
Kishanganj	15 —	15 —	22 — to 24 —	25 —	7 —	7 —	10 —	10 4	25 8	29 —	24 —	26 —
Bundi	29 4	27 —	52 11	47 8	8 8	7 14	10 10	11 4	59 9	56 4	—	13 —
Kotah	20 —	20 8	34 4	33 —	8 —	8 —	10 —	10 —	34 4	37 —	20 —	20 —
Jhalawar	—	18 —	—	32 —	—	6 10	—	8 14	—	27 —	20 —	21 4
Tonk	18 13	19 —	28 11	29 14	4 12	4 10	5 15	5 14	35 11	35 12	40 15	35 11
Jaipur	16 7	16 12	23 7	23 12	5 11	5 8	6 12	6 12	29 10	30 12	23 7	23 12
Karauli	17 8	17 8	23 12	23 12	10 —	10 —	11 4	11 4	28 12	28 14	24 4	24 6
Dholpur	18 8	18 9	27 8	27 10 4	8 8	8 8	9 —	9 —	28 —	28 5 4	28 14	28 9 4
Bharatpur	18 8 4	18 8	26 5 4	26 9	5 —	5 —	7 —	7 —	28 13	30 4	28 13	30 4
Alwar	15 4	15 5	21 5	21 12	8 —	8 —	8 7	8 7	25 —	25 —	23 —	23 —
Deoli	18 4	18 —	27 8	29 8	5 —	5 —	6 —	6 —	35 —	35 —	29 —	29 —
Nasirabad	15 —	15 —	—	—	8 —	8 —	9 —	9 —	29 —	30 —	20 —	20 —
Palmer	14 14	14 9	—	—	6 —	6 —	8 —	8 —	21 —	21 —	18 1	18 1
Anadra	15 — and 16 8	14 15 and 16 6	—	—	6 8	6 8	8 8	8 8	—	—	16 —	16 —
Shahpura	14 8	14 8	30 4	33 —	8 —	8 —	9 —	9 —	40 —	38 —	25 —	25 —
<b>Western—</b>												
Jodhpur	14 18 and 15 6	14 11 and 15 8	30 8	30 13	6 4	6 4	7 8	7 8	21 1	21 8	16 7 and 17 5	16 14 and 18 —
Jaisalmer	18 8	18 2	—	—	6 13	6 12	9 13	9 8	18 2	18 —	16 4	16 8
Bikaner	13 12	13 —	23 —	23 —	8 8	8 8	7 8	7 8	—	—	17 —	17 —
<b>Central India—</b>												
Indore	12 —	12 —	20 —	23 8	7 —	7 —	8 —	9 —	20 —	21 —	20 —	19 —
Nimach	15 6	15 8	—	—	8 —	8 —	8 8	8 8	32 —	32 —	18 —	18 —
Gwalior	14 8	14 6	27 6 4	27 8	7 4 4	7 3	8 14	8 12	29 2	26 15	29 2	28 15
<b>Panjab—</b>												
<b>Southern—</b>												
Hissar	19 —	19 —	33 —	35 —	—	—	12 —	12 —	33 —	33 —	24 —	25 —
Ferozpur	18 —	17 —	30 —	30 —	—	—	8 —	8 —	32 —	32 —	26 —	26 —
<b>Central—</b>												
Lahore	18 8	17 8	30 8	32 8	—	—	9 8	9 —	27 8	31 8	22 8	24 8
Gujranwala	19 6	20 8	31 8	33 8	—	—	10 8	10 8	25 8	30 —	27 8	27 8
Gujrat	21 —	20 —	32 —	30 —	—	—	11 8	11 8	23 —	28 —	24 —	24 —
Jhelum	20 —	19 —	29 —	29 —	—	—	10 —	10 —	30 —	30 —	29 —	29 —

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR BAGI (Eleusine coracana)		KANGNI OR KAKUM, ITALIAN MILLET (Setaria italica)		GRAM, OHENNA, CHOLA, KADALAY, OR SUNAGA (Cicer aristinum)		MAIZE (Zea Mays)		ARHAR OR THUR, CADJAN PNA (Cajanus indicus)		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	15 -	15 -	19 -	18 8	30 -	30 -	12 -	12 -	10 8	11 -	United Provinces—continued (a) AGRA—continued Submontane, west— Shahjahanpur Budann Pilibit Baroli Moradabad Bijnor Musaffarnagar Saharanpur Dehra-Dun
...	...	21 4	21 4	20 12	20 12	26 -	26 -	17 8	16 -	12 8	12 8	
...	...	15 2	15 2	21 4	21 4	26 -	26 -	15 8	15 8	12 8	12 8	
...	...	...	...	20 10	20 10	37 8	37 8	18 12	18 12	18 2	18 2	
...	...	...	...	24 -	24 -	18 -	18 -	17 4	17 4	18 -	18 -	
...	...	...	...	24 8	24 8	36 5	36 5	12 -	12 -	18 -	18 -	
27 11	27 11	24 11	24 11	26 54	26 54	30 14	30 14	8 19	8 12	18 5	18 5	
25 -	25 -	...	...	22 -	22 -	26 -	26 -	10 12	10 12	13 6	13 6	
16 -	16 -	...	...	15 8	15 8	20 -	20 -	...	...	12 -	12 -	
27 -	20 -	20 -	20 -	14 -	13 -	...	...	9 -	9 -	8 -	8 -	Hills— Naini Tal Almora Garhwal
20 -	20 -	...	...	9 -	9 -	...	...	10 -	10 -	9 8	9 8	
...	...	...	...	...	...	...	...	6 -	7 -	8 -	8 -	
...	...	...	...	23 -	23 -	...	...	16 -	16 -	12 8	12 8	(b) OUDH— Southern— Partabgarh Sultanpur Rae-Bareilly Unao Lucknow Hardoi
26 -	26 -	16 -	16 -	21 -	21 -	21 -	21 -	15 -	15 -	12 12	12 4	
...	...	16 -	16 -	21 -	21 -	26 -	26 -	16 -	16 -	13 -	13 -	
...	...	16 -	16 -	21 -	21 -	26 -	26 -	16 -	16 -	12 -	11 -	
26 -	26 -	20 -	25 -	19 -	20 -	25 -	25 -	16 -	16 -	12 8	12 8	
...	...	...	...	...	...	...	...	13 -	13 -	12 -	12 -	
...	...	19 -	19 -	21 12	21 12	...	...	15 -	14 8	12 8	12 8	Northern— Fyzabad Barabanki Gonda Bahraich Sitapur Kheri
25 -	25 -	12 -	12 -	19 -	19 -	...	...	18 8	14 -	13 -	13 -	
...	...	17 -	17 -	22 -	22 -	28 -	28 -	11 8	11 -	12 -	12 -	
24 -	25 -	20 -	20 -	23 -	22 -	34 -	34 -	16 -	16 -	12 -	12 8	
32 -	32 -	10 -	10 -	23 -	23 -	40 -	40 -	15 -	16 -	12 8	12 8	
...	...	...	...	...	...	...	...	16 -	16 -	12 12	12 12	
...	...	...	...	32 15	33 14	41 2	42 2	...	7 12	12 2	12 9	Rajputana— Eastern— Partabgarh Banswara Mewar (Udaipur) Hilly Tracts of Mewar (Dungarpur) Sirohi Erinpura Ajmer Abu
...	...	17 10	17 14	34 1	35 8	33 11	35 10	9 9	8 15	12 6	12 9	
...	...	...	...	35 -	43 -	56 -	58 -	...	...	18 -	18 8	
...	...	18 -	20 -	21 -	23 -	23 -	23 -	12 8	12 8	14 -	14 4	
...	...	14 8	14 8	19 8	18 -	28 -	28 -	...	...	15 -	15 -	
...	...	...	...	19 8	19 10	...	...	...	...	15 -	15 -	
...	...	...	...	17 12	16 5	18 15	18 15	...	8 8	13 11	13 11	
...	...	...	...	21 -	22 -	27 - to 29 -	31 -	...	...	16 -	16 -	
...	...	...	...	55 10	53 8	...	56 -	...	...	18 12	12 12	
...	...	...	...	31 8	31 8	...	...	8 -	8 -	12 8	12 8	Kishanganj Bundi Kota Jhalawar Tonk Jaipur Karauli Dholpur Bharatpur Alwar Deoli Nasirabad Balmor Anadra Shahpura Western— Jodhpur Jaisalmer Bikaner
...	...	...	...	25 2	25 9	40 9	39 13	...	...	18 14	18 9	
...	...	14 9	13 7	22 6 and 25 9	22 6 and 30 3	29 9	29 2	25 14	25 14	15 10	15 10	
...	...	26 4	26 4	25 -	25 -	...	...	26 4	27 8	12 5	12 13	
...	...	16 -	16 -	26 14	27 24	...	...	20 6	21 -	13 12	13 12	
...	...	18 8	19 8	22 10	23 -	24 8	24 8	15 10	14 5	14 4	14 4	
...	...	15 -	15 -	22 4	21 12	24 8	24 8	20 7	19 -	15 1	15 -	
...	...	...	...	25 8	25 4	38 -	38 -	8 -	8 -	14 -	14 -	
...	...	...	...	21 -	21 8	...	...	10 -	10 -	15 8	15 8	
...	...	...	...	15 14	15 14	...	...	...	...	16 -	15 10	
...	...	...	...	16 -	16 -	19 -	19 8	...	...	14 -	14 -	Central India— Indore Nimach Gwalior Panjab— Southern— Hissar Ferozpur Central— Lahore Gujranwala Gujrat Jhelam
...	...	...	...	18 -	18 -	38 12	38 8	...	...	14 4	14 8	
...	...	...	...	18 14	19 1	23 8	23 7	8 12	8 12	16 8	16 8	
...	...	...	...	18 13	12 8	...	...	...	...	21 -	21 -	
...	...	...	...	21 8	21 8	...	...	8 8	8 8	13 8	13 8	
...	...	...	...	20 -	20 -	25 -	30 -	12 -	12 -	12 8	12 8	
...	...	16 12	17 8	24 4	25 -	...	...	10 -	10 -	14 -	14 -	
...	...	...	...	24 6	24 -	...	...	16 2	15 94	12 11	12 13	
...	...	...	...	29 -	30 -	34 -	34 -	10 -	10 -	14 -	14 -	
...	...	10 -	10 -	23 -	26 -	...	...	...	...	12 -	12 -	
...	...	23 8	24 8	26 -	27 -	36 -	30 8	8 8	9 12	14 8	14 12	Central— Lahore Gujranwala Gujrat Jhelam
...	...	26 -	26 -	31 8	31 8	35 8	35 -	...	...	16 -	16 -	
...	...	...	...	29 -	27 -	26 -	26 -	...	...	16 -	15 8	
...	...	...	...	27 -	29 -	30 -	30 -	...	...	14 -	16 -	

\* Husked

## RETAIL PRICES FOR THE SECOND HALF OF MAY 1904—continued (The figures)

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLU (Andropogon sorghum)		BAJRA OR CUMBU (Pennisetum typhoides)	
	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Best sort	Common	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month
<b>Punjab—continued</b>												
<i>South-eastern—</i>												
Gurgaon . . . . .	16 4	16 4	26 8	26 8	...	...	8 —	8 —	26 8	26 8	24 —	24 8
Delhi . . . . .	16 8	16 8	26 —	26 —	...	...	9 —	9 8	29 —	29 —	24 —	23 —
Rohtak . . . . .	17 —	18 —	27 —	28 —	...	...	8 —	10 —	27 —	28 —	24 —	24 —
Karnal . . . . .	19 —	19 —	32 —	32 —	...	...	10 —	8 —	32 —	31 —	20 —	20 —
<i>Submontane—</i>												
Ambala . . . . .	19 15	19 4	23 2	21 8	...	...	11 12	11 12	29 —	29 —	24 8	24 8
Ludhiana . . . . .	21 —	20 8	32 —	32 —	...	...	11 —	11 —	31 —	31 —	21 8	22 8
Jalandhar . . . . .	20 12	20 —	28 —	28 —	...	...	10 —	10 —	28 —	28 —	20 —	20 —
Hoshiarpur . . . . .	21 —	20 8	28 —	28 —	...	...	10 —	10 —	26 —	26 —	22 —	22 —
Gurdaspur . . . . .	20 8	19 8	36 —	35 —	...	...	10 —	10 —	24 —	24 —	...	...
Amritsar . . . . .	20 —	19 —	31 —	29 —	...	...	10 —	9 12	29 —	27 —	26 —	27 —
Sialkot . . . . .	18 12	18 6	20 —	20 —	...	...	18 8	18 8	...	...	...	...
<i>Hills—</i>												
Simla . . . . .	18 18	14 5	16 —	17 8	...	...	7 —	8 —	19 —	20 —	15 —	15 —
Kangra . . . . .	21 —	21 —	27 —	27 —	...	...	12 —	12 —	...	...	...	...
<i>Northern—</i>												
Rawalpindi . . . . .	17 8	17 —	28 —	27 —	...	...	8 —	8 —	25 —	25 —	25 —	23 —
<i>Western—</i>												
Shahpur . . . . .	20 8	19 8	32 —	32 —	...	...	8 —	8 8	27 —	27 —	26 —	26 —
Jhang . . . . .	20 —	20 —	24 —	25 —	...	...	12 —	11 —	38 —	36 —	22 —	22 —
Multan . . . . .	16 4	14 12	24 8	25 —	...	...	18 8	18 8	26 —	24 —	22 8	22 8
Montgomery . . . . .	18 2	16 —	...	...	...	...	9 —	8 5	...	...	...	...
Muzaffargarh . . . . .	18 —	17 8	25 —	24 —	...	...	18 —	13 —	25 —	23 —	31 —	21 —
Dera Ghazi Khan . . . . .	17 7	17 4	27 9	28 8	...	...	18 1	12 10	26 —	27 15	37 6	27 14
<b>N.W. Frontier Province—</b>												
Hazara . . . . .	14 14	14 14	21 6	21 —	5 —	5 —	9 4	9 4	19 —	19 —	16 —	16 —
Peshawar . . . . .	19 —	20 —	34 —	35 —	6 8	6 8	9 12	9 12	26 —	26 —	22 —	22 —
Kohat . . . . .	19 12	18 15	29 15	30 10	5 14	6 6	11 5	12 7	...	...	26 12	29 5
Bannu . . . . .	20 6	32 18	40 —	39 6	15 —	15 —	16 4	16 4	31 4	31 4	30 —	30 —
Dera Ismail Khan . . . . .	20 14	19 9	27 8	28 7	5 4	5 4	8 —	8 —	44 —	44 —	39 7	32 8
<b>Sind and Baluchistan—</b>												
Karachi . . . . .	13 —	13 —	...	...	9 —	9 8	11 —	12 —	20 —	19 —	18 —	19 —
Hyderabad . . . . .	13 —	12 —	...	...	8 —	8 —	9 —	9 —	19 —	19 —	20 —	19 —
Thar and Parkar (Umarkot) . . . . .	14 8	14 —	...	...	12 —	12 —	13 —	12 8	...	...	18 —	18 —
Shikarpur . . . . .	16 —	15 —	...	...	10 —	10 —	14 —	14 —	26 —	26 —	26 —	25 —
Upper Sind Frontier . . . . .	14 —	14 —	...	...	9 —	9 —	10 —	10 —	26 —	26 —	27 —	25 —
Quetta . . . . .	13 4	13 —	...	...	...	...	...	...	...	...	...	...
	to 14 4	to 14 —	17 4	17 4	4 —	4 —	8 —	8 —	23 12	22 —	19 —	19 —
<b>Bombay—</b>												
<i>Konkan—</i>												
Karwar . . . . .	10 12	10 12	...	...	10 2	10 2	10 10	10 10	...	...	15 14	15 14
Batnagiri . . . . .	9 7	10 2	...	...	8 —	8 —	10 11	10 11	...	...	14 13	14 13
Ahmednagar . . . . .	9 4	9 4	...	...	9 —	9 —	9 14	10 6	...	...	14 9	14 9
Bombay . . . . .	8 7	8 7	...	...	6 6	6 6	8 7	8 7	13 8	13 8	14 9	14 9
Tanna . . . . .	10 15	10 15	...	...	9 4	9 4	10 8	10 8	20 6	20 6	18 —	19 13
<i>Deccan and Karnatak—</i>												
Dharwar . . . . .	13 6	12 9	...	...	11 15	11 15	12 15	12 15	23 9	23 9	23 1	23 1
Belgaum . . . . .	13 2	13 3	...	...	11 9	11 9	12 10	12 10	21 13	21 13	20 8	21 7
Satara . . . . .	15 1	15 15	...	...	7 12	7 6	9 13	9 7	18 —	19 12	17 —	18 12
Sholapur . . . . .	14 14	15 6	...	...	10 8	10 8	11 11	11 11	24 2	25 14	24 2	25 —
Bijapur . . . . .	18 —	17 1	...	...	10 14	10 7	11 4	11 4	27 6	25 4	33 12	35 10
Poona . . . . .	11 8	11 8	...	...	8 2	8 2	9 3	9 3	18 6	18 6	18 18	19 13
<i>Khandesh and N.E. Deccan—</i>												
Ahmadnagar . . . . .	14 8	15 15	...	...	8 14	9 9	9 13	10 9	23 6	27 8	20 8	23 6
Nasik . . . . .	15 6	15 6	...	...	8 12	8 12	10 8	10 8	...	...	18 8	19 10
Dhule . . . . .	12 7	13 5	...	...	7 6	7 6	9 6	9 6	18 13	21 —	18 2	23 9
<i>Gujarat—</i>												
Surat . . . . .	12 15	13 7	...	...	8 1	8 5	9 4	9 4	17 1	17 5	16 10	16 10
Broach . . . . .	15 —	15 —	...	...	7 —	7 —	10 8	10 8	20 —	20 —	16 —	16 —
Kaira . . . . .	15 —	15 —	...	...	7 —	7 —	9 8	9 8	20 —	20 —	17 —	16 8
Baroda . . . . .	13 —	13 —	...	...	9 —	9 —	10 —	10 —	16 —	16 —	14 —	14 —
Ahmadabad . . . . .	14 —	14 —	...	...	6 8	6 8	10 8	10 —	21 8	21 8	16 8	16 8
Godhra . . . . .	12 —	12 —	...	...	9 8	9 8	10 8	10 8	...	...	16 —	16 —
Dise . . . . .	16 —	16 8	...	...	7 12	7 10	9 —	9 —	23 —	26 8	20 —	21 4
<i>Kathiawar—</i>												
Rajkot . . . . .	16 —	16 —	...	...	7 —	7 8	9 —	9 —	21 —	22 8	16 —	16 —
<b>Central Provinces—</b>												
<i>Western—</i>												
Nimar . . . . .	14 12	14 12	...	...	8 13	8 13	11 5	11 4	33 —	33 —	...	...
Aungmy Cantonment . . . . .	12 8	13 —	...	...	7 —	7 —	9 —	9 —	18 —	18 —	20 —	20 —
Hoshangabad . . . . .	16 6	16 6	...	...	5 8	6 4	9 6	9 6	22 7	23 7	...	...
Betul . . . . .	18 4	18 4	...	...	...	...	9 10	9 10	25 6	25 6	...	...
Chhindwara . . . . .	19 —	19 —	...	...	8 15	10 —	13 5	13 5	28 13	28 —	...	...
Nagpur . . . . .	16 4	16 4	...	...	11 4	11 4	13 12	13 12	18 6	18 6	...	...
Wardha . . . . .	14 8	14 8	...	...	6 11	6 11	10 —	10 —	20 —	20 —	...	...



state the number of sars (of 80 tolas) and chittacks sold for one rupee)

MARU OR RAOI (Eleusine coracana)		KANKHI OR KAKUM, ITALIAN MILLET (Setaria italica)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (Cicer arietinum)		MAISE (Zea Mays)		ARHAR OR THUR, CADJAN PISA (Cajanus indicus)		SALT		DISTRICTS	
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month		
...	...	...	...	23 --	23 4	25 --	25 --	12 --	11 --	13 --	13 --	Panjab—continued South-eastern— Gurgaon Delhi Rohtak Karnal	
...	...	12 --	12 --	24 --	24 --	26 --	26 --	12 8	12 8	13 --	13 --		
...	...	10 --	10 --	24 8	25 --	26 --	26 --	12 --	12 --	13 --	13 --		
32 --	32 --	20 --	19 --	23 --	20 --	32 --	31 --	13 --	18 --	13 --	13 --		
...	...	...	...	27 12	27 12	36 --	36 --	9 12	9 12	15 8	15 8	Submontane— Ambala Ludhiana Jalandhar Hoshiarpur Gurdaspur Amritsar Sialkot	
...	...	20 8	20 8	29 --	31 --	38 --	37 --	9 --	9 --	15 4	15 4		
...	...	16 --	16 --	29 --	30 --	40 --	39 --	...	...	15 8	15 8		
...	...	12 --	12 --	27 --	27 --	32 --	32 --	6 --	6 --	14 8	14 8		
...	...	...	...	32 --	23 --	23 --	21 --	...	...	15 --	15 --	Hills— Simla Kangra	
...	...	24 --	21 --	28 --	29 --	31 --	34 --	10 --	9 12	16 --	16 --		
...	...	...	...	27 8	27 8	32 --	33 --	...	...	16 --	16 --		
23 --	23 --	12 --	12 --	16 14	15 15	22 --	19 11	8 --	8 --	11 4	11 4		
...	...	...	...	22 --	22 --	25 --	25 --	10 --	10 --	11 --	11 --	Northern— Rawalpindi	
...	...	16 --	16 --	25 8	25 --	27 8	25 --	12 --	...	16 --	16 --		
22 --	22 --	18 --	18 --	31 --	29 --	32 --	32 --	8 --	8 --	14 --	13 --		Western— Shahpur Jhang Multan Montgomery Muzaffargarh Dera Ghazi Khan
35 --	37 --	35 --	37 --	24 --	21 --	28 --	28 --	14 --	14 --	13 --	13 --		
...	...	20 --	20 --	23 4	23 4	28 --	25 8	...	...	15 4	15 4		
...	...	...	...	29 --	27 --	...	...	...	...	13 --	13 --		
...	...	...	...	23 8	23 8	...	...	7 --	7 --	14 --	14 --	N.W. Frontier Province— Hasara Peshawar Kohat Bannu Dera Ismail Khan	
...	...	...	...	25 1	24 7	...	...	10 --	10 --	13 15	13 12		
...	...	12 --	12 --	17 5	17 4	19 8	16 --	10 --	10 --	12 --	12 --		
...	...	17 --	18 --	25 --	25 --	29 --	29 --	13 --	12 --	18 --	18 --		
...	...	...	...	26 2	25 8	26 12	24 14	...	...	20 6	20 6	Sind and Baluchistan— Karachi Hyderabad Thar and Parkar (Umarkot) Shikarpur Upper Sind Frontier Quetta	
...	...	...	...	25 7	28 7	40 10	40 --	11 4	11 4	21 4	21 4		
...	...	...	...	33 9	33 --	20 14	20 5	13 --	12 --	14 8	14 8		
...	...	...	...	...	...	...	...	...	...	...	...		
...	...	...	...	19 --	19 --	...	...	9 --	10 --	16 --	16 --	Bombay— Konkan— Karwar Ratnagiri Alibag Bombay Tanna	
...	...	...	...	16 --	15 --	...	...	9 --	9 --	15 --	15 --		
...	...	...	...	8 --	9 --	...	...	...	...	14 --	14 --		
...	...	...	...	24 --	24 --	...	...	11 --	10 --	14 --	14 --		
...	...	...	...	24 8	24 --	...	...	10 8	10 8	13 --	13 --	Deccan and Kanakish— Dharwar Belgaum Satara Sholapur Bijapur Poona	
...	...	6 --	6 --	17 --	16 4	18 --	18 --	9 --	9 --	11 --	11 --		
20 14	20 14	...	...	12 8	12 8	...	...	10 --	10 --	11 9	11 9		
15 4	15 4	...	...	13 12	13 1	...	...	9 7	9 7	13 10	13 --		
...	...	...	...	12 5	12 5	...	...	8 12	8 12	13 10	11 14		
9 --	9 --	...	...	13 12	13 12	...	...	8 5	8 5	10 --	10 --		
15 8	17 1	...	...	14 3	14 3	...	...	10 --	10 --	14 --	14 --	Khandesh and N.E. Deccan— Ahmadnagar Nasik Dhulia	
26 --	26 --	...	...	14 11	14 11	...	...	10 15	9 11	13 8	12 --		
...	...	...	...	16 --	16 --	...	...	12 --	12 --	13 8	13 8		
...	...	...	...	17 1	17 12	...	...	13 13	14 3	13 8	13 8		
...	...	...	...	19 13	20 11	...	...	14 7	14 7	11 8	11 4		
...	...	...	...	18 --	18 --	...	...	12 6	12 3	12 5	12 4		
...	...	...	...	16 14	16 14	...	...	12 8	12 8	13 13	13 13	Gujarat— Surat Broach Kaira Baroda Ahmadabad Godhra Dasa	
...	...	...	...	16 10	18 1	...	...	13 5	16 2	13 1	15 2		
...	...	...	...	15 13	15 13	...	...	10 --	10 --	14 9	14 9		
...	...	...	...	15 8	16 6	...	...	11 5	11 5	13 --	13 6		
...	...	...	...	14 13	14 13	...	...	9 1	9 4	14 13	14 13	Kathiawar— Bajkot	
19 8	19 8	...	...	14 8	14 8	...	...	11 --	11 --	16 --	16 --		
13 --	13 --	...	...	15 --	15 8	...	...	10 8	10 --	16 --	16 --		
...	...	...	...	14 --	14 --	...	...	10 --	10 --	14 --	14 --		
23 --	23 --	...	...	13 8	19 8	...	...	10 --	10 --	16 8	16 8	Central Provinces— Western— Nimar Asirgarh Cantonment Hoshangabad Betul Ohhindwara Nagpur Wardha	
...	...	...	...	23 --	22 --	...	...	10 --	10 --	15 8	15 8		
...	...	...	...	16 8	17 --	...	...	9 4	9 4	13 --	16 --		
...	...	...	...	19 --	19 --	...	...	9 --	9 --	75 --	80 --		
...	...	...	...	20 --	20 --	...	...	12 --	12 --	11 10	11 10	Central Provinces— Western— Nimar Asirgarh Cantonment Hoshangabad Betul Ohhindwara Nagpur Wardha	
...	...	...	...	16 --	16 --	...	...	9 --	9 --	10 --	10 --		
...	...	...	...	24 --	24 --	...	...	14 6	13 9	10 11	10 11		
...	...	...	...	24 15	24 15	...	...	14 7	14 7	10 11	10 11		
...	...	...	...	24 --	24 --	...	...	13 --	12 --	16 11	10 10		
...	...	...	...	17 8	17 8	...	...	13 12	13 12	11 --	11 --		
...	...	...	...	17 8	17 8	...	...	14 3	14 3	10 11	11 1		
...	...	...	...	...	...	...	...	...	...	...	...		

## RETAIL PRICES FOR THE SECOND HALF OF MAY 1904—concluded (The figure)

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR OHOLUM (Andropogon sorghum)		BAJRA OR CUMBU (Pennisetum typhoides)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Best sort	Previous half-month	Common	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
<b>Central Provinces—continued</b>												
Central—												
Narsinghpur . . . . .	16 —	16 —	...	...	8 —	8 —	11 5	11 5	...	22 10	...	...
Sangor . . . . .	16 —	16 —	...	...	...	...	11 11	10 —	24 —	24 —	...	...
Damoh . . . . .	18 12	17 7	...	...	9 14	9 4	10 11	10 10	27 6	24 —	...	...
Jubbulpore . . . . .	16 —	16 —	...	...	9 —	9 —	13 8	13 8	...	...	...	...
Mandla . . . . .	22 —	21 8	...	...	10 4	10 4	14 6	14 4	...	...	...	...
Seoni . . . . .	18 8	18 —	...	...	9 —	8 —	14 —	13 —	25 —	25 —	...	...
Balaghat . . . . .	15 —	15 —	...	...	8 —	8 —	17 8	17 8	...	...	...	...
Bhandara . . . . .	16 —	16 —	...	...	8 12	8 12	14 —	13 8	...	...	...	...
Chanda . . . . .	18 —	18 —	...	...	10 2	11 —	18 8	18 8	25 10	25 10	...	...
Eastern—												
Bilaspur . . . . .	18 5	18 5	...	...	8 —	8 —	18 5	18 5	...	...	...	...
Raipur . . . . .	19 —	20 —	...	...	10 —	10 —	17 —	17 —	29 —	29 —	...	...
Sambalpur . . . . .	16 —	16 —	...	...	15 —	15 6	18 —	18 8	...	...	...	...
Berar—												
Buldana . . . . .	18 —	12 8	...	...	8 —	8 —	10 —	10 —	20 —	20 —	...	...
Basim . . . . .	14 14	14 14	...	...	7 —	7 —	9 6	9 6	18 8	18 —	...	...
Akola . . . . .	11 10	11 10	...	...	5 11	5 12	7 8	7 8	16 8	16 8	...	...
Ellichpur . . . . .	10 8	10 18	...	...	6 —	6 —	8 —	8 —	16 —	16 —	...	...
Amraoti . . . . .	14 2	18 2	...	...	7 11	7 —	12 1	12 —	22 —	22 —	...	...
Wun . . . . .	16 8	16 —	...	...	6 4	6 4	10 8	10 8	25 —	25 —	...	...
Nizam's Territories—												
Secunderabad . . . . .	12 6	12 4	18 9	18 6	5 10	5 9	13 9	18 6	22 3	22 5	32 1	32 6
Bolaram . . . . .	10 4	10 2	...	...	5 12	5 11	11 2	11 —	26 2	25 14	...	...
Chadarghat . . . . .	11 1	11 4	...	...	4 8	4 8	9 2	9 —	20 8	22 8	25 4	27 —
Madras—												
Malabar Coast—												
Malabar . . . . .	...	...	...	...	...	...	12 3	12 10	...	...	...	...
S. Canara . . . . .	...	...	...	...	...	...	12 2	12 2	...	...	...	...
South, central—												
Coimbatore . . . . .	...	...	...	...	...	...	10 13	10 18	22 8	26 8	23 13	23 6
Nilgiris . . . . .	...	...	...	...	...	...	9 14	9 14	...	...	...	...
Salem . . . . .	...	...	...	...	...	...	12 13	12 13	21 3	21 3	20 3	20 3
Central—												
Bellary . . . . .	...	...	...	...	...	...	10 18	10 18	25 8	26 8	...	...
Anantapur . . . . .	...	...	...	...	...	...	15 2	15 2	31 10	30 10	...	...
Cuddapah . . . . .	...	...	...	...	...	...	14 14	12 13	25 2	25 2	29 13	23 13
Karnul . . . . .	...	...	...	...	...	...	10 6	10 6	28 —	28 —	...	...
East Coast, north—												
Ganjam . . . . .	...	...	...	...	...	...	18 10	18 10	...	...	...	...
Visakhapatnam . . . . .	...	...	...	...	...	...	14 —	18 6	...	...	27 —	26 —
Godavari . . . . .	...	...	...	...	...	...	12 6	12 6	28 10	28 10	...	...
East Coast, central—												
Kistna . . . . .	...	...	...	...	...	...	11 10	12 10	20 5	21 5	...	...
Nellore . . . . .	...	...	...	...	...	...	17 10	17 10	22 14	22 14	24 —	24 —
East Coast, south—												
Madras . . . . .	...	...	...	...	...	...	10 11	10 13	...	...	...	...
Chingleput . . . . .	...	...	...	...	...	...	12 6	12 6	...	...	...	...
N. Arcot . . . . .	...	...	...	...	...	...	14 14	15 —	...	...	...	...
S. Arcot . . . . .	...	...	...	...	...	...	18 6	18 8	...	...	21 14	21 14
Tanjore . . . . .	...	...	...	...	...	...	18 10	18 10	...	...	20 8	20 8
Trichinopoly . . . . .	...	...	...	...	...	...	12 6	12 6	28 —	27 11	21 14	21 14
Southern—												
Tinnevely . . . . .	...	...	...	...	...	...	12 6	12 6	...	...	...	...
Madura . . . . .	...	...	...	...	...	...	18 8	14 —	22 13	24 5	16 6	16 6
Mysore—												
Mysore . . . . .	14 8	14 8	...	...	10 2	10 2	13 8	13 8	40 8	40 8	...	...
Bangalore . . . . .	11 12	11 12	...	...	9 7	9 7	10 14	10 14	...	...	...	...
Kolar . . . . .	10 —	10 —	10 —	10 —	10 —	10 —	11 —	11 —	...	...	...	...
Tumkur . . . . .	9 —	9 —	9 —	9 —	10 —	10 —	12 —	12 —	24 —	24 —	...	...
Hassan . . . . .	10 —	12 —	10 —	12 —	11 —	11 —	12 —	12 —	...	...	...	...
Kadur . . . . .	10 —	10 —	10 —	10 —	9 —	9 —	11 —	11 —	30 —	30 —	...	...
Shimoga . . . . .	12 10	12 10	13 10	13 10	9 7	9 7	13 10	13 10	33 10	33 10	...	...
Chitaldrug . . . . .	10 —	10 —	11 —	11 —	12 —	12 —	14 —	14 —	34 —	34 —	28 —	28 —
Coorg—												
Coorg . . . . .	6 —	6 —	7 —	6 8	9 —	9 —	12 —	12 —	...	...	...	...
Aden . . . . .	8 —	8 —	...	...	6 9	6 9	7 7	7 7	12 7	12 7	11 8	11 8

state the number of sere (of 80 tolas) and chittacks sold for one rupee)

MARUA OR BAGI ( <i>Eleusine coracana</i> )		KANGNI OR KAKUM, ITALIAN MILLET ( <i>Setaria italica</i> )		GRAM, CHENNA, CHOLA, KADALAY, OR BUNAGA ( <i>Cicer arabianum</i> )		MAISE ( <i>Zea Mays</i> )		ABHAR OR THUR, CADJAN PEA ( <i>Oryza indicus</i> )		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	...	...	24 —	24 —	...	...	12 13	16 —	10 11	10 11	Central Provinces—continued Central— Narsinghpur Saugor Damoh Jubbulpore Mandla Seoni Balaghat Bhandara Chanda
...	...	...	...	23 4	...	...	...	13 11	12 13	12 13	12 13	
...	...	...	...	27 6	25 10	...	...	10 10	10 10	11 8	10 11	
...	...	...	...	23 —	22 8	...	...	13 8	13 8	11 4	11 8	
...	...	...	...	34 —	32 12	...	...	14 —	14 4	11 —	11 —	
...	...	...	...	23 —	22 —	...	...	10 —	11 —	10 —	11 —	
...	...	...	...	16 —	18 —	...	...	18 12	13 12	9 8	9 8	
...	...	...	...	18 —	18 —	...	...	12 —	11 4	11 —	11 —	
...	...	...	...	16 —	16 —	...	...	11 4	11 4	9 8	9 8	
...	...	...	...	21 6	16 —	...	...	18 5	16 —	10 11	10 11	
...	...	...	...	25 —	25 —	...	...	17 —	17 —	11 —	11 —	
...	...	...	...	16 8	16 —	...	...	11 —	9 8	11 8	11 8	
...	...	...	...	...	...	...	...	...	...	...	...	Eastern— Bilaspur Raipur Sambalpur
...	...	...	...	21 —	21 —	...	...	11 —	11 —	13 —	12 —	
...	...	...	...	13 14	13 14	...	...	13 14	13 14	12 —	12 3	
...	...	...	...	16 —	16 —	...	...	10 8	10 8	11 8	11 8	
...	...	...	...	16 —	16 —	...	...	11 8	12 —	11 —	11 —	
...	...	...	...	17 —	17 —	...	...	14 —	14 —	13 —	13 —	
...	...	...	...	16 —	16 —	...	...	15 11	15 1	11 —	11 —	Berar— Buldana Basim Akola Ellichpur Amratoti Wan
31 12	31 6	...	...	10	19 8	...	...	22 2	23 15	9 9	9 9	
...	...	...	...	18 2	18 —	...	...	...	...	10 3	10 2	
...	...	...	...	19 6	19 2	...	...	13 1	13 8	9 2	9 —	
...	...	...	...	...	...	...	...	...	...	10 15	12 9	Nizam's Territories— Secunderabad Bolaran Chadarghat
...	...	...	...	...	...	...	...	...	...	12 7	12 14	
25 14	25 14	...	...	...	...	...	...	...	...	11 2	11 2	Madras— Malabar Coast— Malabar S. Canara South, central— Coimbatore Nilgiris Salem
23 11	23 11	...	...	...	...	...	...	...	...	9 —	9 —	
...	...	...	...	...	...	...	...	...	...	11 7	12 11	
29 2	29 2	...	...	...	...	...	...	...	...	11 7	13 13	Central— Bellary Anantapur Cuddapah Karnul
31 —	31 —	...	...	...	...	...	...	...	...	13 13	13 13	
29 10	29 10	...	...	...	...	...	...	...	...	12 13	12 13	
...	...	...	...	...	...	...	...	...	...	10 6	9 13	
29 14	29 14	...	...	...	...	...	...	...	...	14 8	14 12	East Coast, north— Ganjam Visagapatam Godavari
28 18	27 5	...	...	...	...	...	...	...	...	15 10	15 10	
29 2	29 2	...	...	...	...	...	...	...	...	14 14	14 14	
31 5	24 5	...	...	...	...	...	...	...	...	15 10	15 10	East Coast, central— Kistna Nellore
25 11	27 11	...	...	...	...	...	...	...	...	15 15	15 15	
22 5	22 3	...	...	...	...	...	...	...	...	15 9	15 11	East Coast, south— Madras Chingleput N. Arcot S. Arcot Tanjore Trichinopoly
21 5	21 5	...	...	...	...	...	...	...	...	15 14	15 14	
26 10	28 13	...	...	...	...	...	...	...	...	13 3	15 —	
22 3	22 8	...	...	...	...	...	...	...	...	12 12	15 2	
23 11	23 11	...	...	...	...	...	...	...	...	16 4	15 10	
25 14	25 3	...	...	...	...	...	...	...	...	18 3	14 —	Southern— Tinnevely Madura
20 11	22 3	...	...	...	...	...	...	...	...	16 6	16 6	
23 11	25 3	...	...	...	...	...	...	...	...	13 11	15 13	
29 6	29 6	...	...	12 9	12 9	...	...	6 12	6 12	11 8	11 8	Mysore— Mysore Bangalore Kolar Tumkur Hassan Kadur Shimoga Chitaldrug Coorg— Coorg Aden
34 —	34 —	...	...	13 2	13 2	...	...	8 8	8 8	12 10	12 10	
40 —	40 —	...	...	10 —	10 —	...	...	8 —	8 —	11 —	11 —	
33 —	38 —	...	...	11 —	11 —	...	...	8 —	8 —	10 8	10 8	
34 —	34 —	...	...	11 —	12 —	...	...	8 —	8 —	10 —	9 —	
35 —	35 —	...	...	13 —	13 —	...	...	8 —	8 —	10 —	10 —	
42 —	42 —	...	...	14 3	14 3	...	...	9 7	9 7	12 10	12 10	
36 —	36 —	32 —	32 —	14 —	14 —	...	...	9 —	9 —	9 —	9 —	
26 —	26 8	...	...	19 8	19 —	...	...	6 8	7 —	11 —	11 —	
...	...	...	...	11 3	11 3	...	...	9 5	9 5	32 —	32 —	

J. A. ROBERTSON

Off. Director-General of Statistics

E. N. BAKER

Secretary to the Government of India

Calcutta, June 24, 1904



GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND AGRICULTURE

IMPORTS OF COTTON, WHEAT, LINSEED, INDIGO, JUTE, TEA, AND RICE

QUANTITY (in hundredweight) of COTTON imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in April 1904, and from 1st January to 30th April 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in April												
<i>By Rail and River—</i>												
Assam . . . . .	6,117	390	874	...	...	...	...	...	...	6,117	390	874
Bengal . . . . .	13,868	7,987	9,002	...	...	...	...	...	...	13,868	7,987	9,002
U. P. of Agra & Oudh . . . . .	47,737	25,034	13,204	66,944	37,172	2,028	...	...	...	114,681	62,206	14,232
Panjab . . . . .	4,557	4,430	1,307	18,508	15,061	4,020	41,494	46,032	37,273	64,550	66,423	32,602
Sind . . . . .	...	...	...	...	...	...	63,018	57,718	41,534	65,018	57,718	41,534
Raj. & C. India . . . . .	2,440	8,679	5,931	57,015	94,448	43,306	...	...	...	60,144	103,127	49,227
Bombay . . . . .	...	...	...	288,716	407,256	625,148	...	...	...	288,716	407,256	625,148
Cent. Provs. . . . .	2,071	1	...	64,695	106,770	108,428	...	...	...	66,766	106,771	108,428
Berar . . . . .	...	...	...	168,024	154,511	180,545	...	...	...	168,024	154,511	180,545
Nizam's Territory . . . . .	...	...	...	62,738	50,442	20,676	...	...	...	6,738	50,442	20,676
Madras . . . . .	...	...	...	7,633	2,245	2,041	...	...	...	7,633	2,245	2,041
Mysore . . . . .	...	...	...	...	...	33	...	...	...	...	...	33
<b>TOTAL</b> . . . . .	<b>76,790</b>	<b>46,521</b>	<b>29,308</b>	<b>734,273</b>	<b>869,805</b>	<b>986,215</b>	<b>107,801</b>	<b>103,730</b>	<b>68,807</b>	<b>918,264</b>	<b>1,019,076</b>	<b>1,084,340</b>
<i>By Sea—</i>												
Bengal . . . . .	2,097	7,339	10,088	...	420	...	...	...	...	2,097	7,759	10,088
Bombay . . . . .	361	360	613	438	2,078	4,075	...	15	155	790	2,153	4,543
Sind . . . . .	...	...	...	16,070	39,186	10,735	...	...	...	15,070	39,186	10,735
Madras . . . . .	...	932	357	237	178	2,300	...	...	...	237	1,110	2,797
Burma . . . . .	405	2,159	4,939	...	932	242	...	...	...	405	3,091	5,181
Non-Br. Ports in India . . . . .	...	...	...	93,452	125,885	213,520	...	...	...	93,452	125,885	213,520
Foreign countries . . . . .	7	...	10	10,852	1,119	1,751	...	...	...	10,850	1,119	1,761
<b>TOTAL</b> . . . . .	<b>2,870</b>	<b>10,790</b>	<b>16,007</b>	<b>121,049</b>	<b>162,798</b>	<b>232,673</b>	<b>...</b>	<b>15</b>	<b>155</b>	<b>123,910</b>	<b>180,603</b>	<b>248,815</b>
<b>TOTAL IMPORTS</b> . . . . .	<b>79,660</b>	<b>57,311</b>	<b>45,315</b>	<b>855,322</b>	<b>1,032,603</b>	<b>1,218,898</b>	<b>107,801</b>	<b>103,765</b>	<b>68,962</b>	<b>1,042,183</b>	<b>1,199,679</b>	<b>1,333,155</b>
Imports to end of April												
<i>By Rail and River—</i>												
Assam . . . . .	15,915	3,593	22,606	...	...	...	...	...	...	15,915	3,593	22,606
Bengal . . . . .	33,209	24,017	45,031	...	...	...	...	...	...	33,209	24,017	45,031
U. P. of Agra & Oudh . . . . .	222,823	152,795	105,934	636,043	381,217	84,822	...	...	...	858,837	534,012	191,856
Panjab . . . . .	20,979	22,024	31,482	191,041	166,735	106,638	222,530	403,510	437,197	434,550	592,883	575,327
Sind . . . . .	...	...	...	...	...	...	228,565	216,144	214,987	228,565	216,144	214,987
Raj. & C. India . . . . .	11,837	21,510	16,104	264,670	346,927	213,626	1,129	1,134	23,012	377,645	382,571	252,742
Bombay . . . . .	...	...	...	1,431,866	1,530,400	1,516,511	...	...	...	1,431,866	1,530,400	1,516,511
Cent. Provs. . . . .	11,109	1	5	493,554	751,599	0-9,442	...	...	...	504,663	751,000	609,243
Berar . . . . .	...	...	...	1,197,628	1,409,779	1,158,979	...	...	...	1,197,628	1,409,779	1,158,979
Nizam's Territory . . . . .	...	...	...	185,772	213,959	115,246	...	...	...	185,772	213,959	115,246
Madras . . . . .	...	...	...	10,106	2,263	3,214	...	...	...	10,106	2,263	3,214
Mysore . . . . .	...	...	...	...	...	101	...	...	...	...	...	101
<b>TOTAL</b> . . . . .	<b>315,872</b>	<b>224,540</b>	<b>221,233</b>	<b>4,410,889</b>	<b>4,803,599</b>	<b>3,840,370</b>	<b>452,225</b>	<b>633,783</b>	<b>675,956</b>	<b>5,178,786</b>	<b>5,641,027</b>	<b>4,787,508</b>
<i>By Sea—</i>												
Bengal . . . . .	6,118	27,755	49,445	...	420	...	...	...	...	6,118	28,173	49,445
Bombay . . . . .	1,432	1,271	3,273	2,025	4,004	12,158	...	...	...	3,461	3,292	15,761
Sind . . . . .	...	...	...	147,033	137,395	81,033	4	17	330	147,033	137,395	81,033
Madras . . . . .	...	2,089	535	1,198	994	3,150	...	...	...	1,198	3,083	3,791
Burma . . . . .	2,977	11,156	21,389	...	3,424	1,995	...	...	...	2,977	14,580	22,088
Non-Br. Ports in India . . . . .	...	...	...	222,639	352,545	353,889	...	...	...	222,639	352,545	353,889
Foreign countries . . . . .	368	219	552	39,815	13,828	7,268	...	76	281	37,183	13,623	8,041
<b>TOTAL</b> . . . . .	<b>10,895</b>	<b>42,490</b>	<b>75,194</b>	<b>409,710</b>	<b>512,110</b>	<b>657,499</b>	<b>4</b>	<b>93</b>	<b>451</b>	<b>420,609</b>	<b>554,693</b>	<b>733,144</b>
<b>TOTAL IMPORTS</b> . . . . .	<b>326,767</b>	<b>267,030</b>	<b>296,427</b>	<b>4,820,399</b>	<b>5,315,709</b>	<b>4,497,878</b>	<b>452,229</b>	<b>633,881</b>	<b>676,407</b>	<b>5,599,395</b>	<b>6,216,620</b>	<b>5,420,712</b>

QUANTITY (in hundredweight) of WHEAT imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in April 1904, and from 1st January to 30th April 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
<b>Imports in April</b>												
<i>Rail and River—</i>												
Assam	...	...	76	...	...	...	...	...	...	...	...	76
Bengal	52,621	25,712	113,558	270	...	...	...	...	...	52,901	25,712	113,558
U. P. of Agra & Oudh	117,079	425,671	830,750	49,190	21,004	182,074	509	60,848	163,700	167,078	507,523	1,116,524
Punjab	2,318	...	...	20,189	16,064	13,501	421,859	494,523	460,032	444,366	420,587	473,583
Sind	...	...	...	...	...	...	242,375	88,635	30,049	242,375	88,635	30,049
Raj. & C. India	...	...	262	638	11,605	23,245	...	...	...	638	11,605	23,507
Bombay	...	...	1	1,989	80,315	242,078	...	...	...	1,989	80,315	242,079
Cent. Provs.	497	...	...	94,348	194,794	406,676	...	...	...	92,845	194,794	406,676
Berar	...	...	...	23	24	...	...	...	...	...	23	24
Nizam's Territory	...	...	...	40	3,715	...	...	...	...	...	40	3,715
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Mysore	...	...	...	...	392	...	...	...	...	...	...	392
<b>TOTAL</b>	<b>173,115</b>	<b>481,383</b>	<b>944,677</b>	<b>164,094</b>	<b>323,845</b>	<b>871,705</b>	<b>664,743</b>	<b>554,006</b>	<b>654,431</b>	<b>1,002,781</b>	<b>1,329,234</b>	<b>2,470,813</b>
<i>Sea—</i>												
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	5,389	15,745	7,395	...	...	7	5,389	15,745	7,402
Sind	...	...	...	94,150	42,907	21,787	...	...	...	94,150	42,907	21,787
Madras	...	...	...	114	...	...	...	...	...	114	...	...
Burma	...	123	...	...	...	...	...	...	...	...	123	...
Non-Brit. Ports in India	...	...	...	10,114	75,870	29,044	...	5,909	1,395	10,114	81,779	30,439
Foreign countries	...	...	...	238	680	...	...	9	...	238	680	...
<b>TOTAL</b>	<b>...</b>	<b>123</b>	<b>...</b>	<b>110,005</b>	<b>135,202</b>	<b>58,226</b>	<b>...</b>	<b>5,918</b>	<b>1,402</b>	<b>110,005</b>	<b>141,243</b>	<b>59,628</b>
<b>GRAND IMPORTS</b>	<b>173,115</b>	<b>481,506</b>	<b>944,677</b>	<b>274,099</b>	<b>459,047</b>	<b>929,931</b>	<b>664,743</b>	<b>559,924</b>	<b>655,833</b>	<b>1,112,787</b>	<b>1,470,477</b>	<b>2,530,441</b>
<b>Imports to end of April</b>												
<i>Rail and River—</i>												
Assam	...	3	76	...	...	...	...	...	...	...	3	76
Bengal	109,044	57,343	181,249	696	...	...	...	...	...	109,740	57,343	181,249
U. P. of Agra & Oudh	471,930	1,208,009	2,440,201	58,343	170,827	377,009	509	139,825	577,708	530,702	1,519,351	3,434,918
Punjab	39,393	694	3,697	127,528	153,108	94,249	1,785,851	1,008,001	3,042,490	1,952,772	1,222,003	2,140,436
Sind	...	...	...	...	...	...	488,744	329,070	208,556	488,744	329,070	208,556
Raj. & C. India	988	...	262	4,003	14,615	51,396	...	4,991	...	4,991	14,615	51,058
Bombay	...	...	1	10,270	112,475	351,332	...	...	...	10,270	112,475	351,333
Cent. Provs.	497	7,453	...	121,472	273,013	810,556	...	...	...	121,909	281,060	810,556
Berar	...	...	...	19	54	26	...	...	...	19	54	26
Nizam's Territory	...	...	...	...	30	8,662	...	...	...	...	30	8,662
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Mysore	...	...	...	...	...	392	...	...	...	...	...	392
<b>TOTAL</b>	<b>621,852</b>	<b>1,274,192</b>	<b>2,665,486</b>	<b>328,317</b>	<b>724,748</b>	<b>1,693,622</b>	<b>2,275,084</b>	<b>1,538,595</b>	<b>3,828,754</b>	<b>3,225,253</b>	<b>3,537,536</b>	<b>8,187,862</b>
<i>Sea—</i>												
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	8,211	17,900	70,167	1	...	135	8,212	17,900	70,302
Sind	...	...	...	515,853	315,135	210,615	22	...	2	515,875	315,135	210,617
Madras	...	...	...	814	210	6	...	...	...	812	210	0
Burma	...	...	...	...	217	...	...	...	...	...	1,441	...
Non-Brit. Ports in India	...	1,234	...	30,684	84,550	99,004	...	5,909	6,755	30,684	90,159	105,759
Foreign countries	...	7	11	270	700	40	...	9	...	270	710	51
<b>TOTAL</b>	<b>...</b>	<b>1,231</b>	<b>11</b>	<b>555,830</b>	<b>418,712</b>	<b>385,832</b>	<b>23</b>	<b>5,918</b>	<b>6,892</b>	<b>555,833</b>	<b>425,801</b>	<b>392,735</b>
<b>GRAND IMPORTS</b>	<b>621,852</b>	<b>1,275,423</b>	<b>2,665,497</b>	<b>884,147</b>	<b>1,143,460</b>	<b>2,079,454</b>	<b>2,275,107</b>	<b>1,544,514</b>	<b>3,835,646</b>	<b>3,781,106</b>	<b>3,963,337</b>	<b>8,580,597</b>

QUANTITY (in hundredweight) of LINSEED imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in April 1904, and from 1st January to 30th April 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
<b>Imports in April</b>												
<i>By Rail and River—</i>												
Assam	14,033	11,014	2,279	...	...	...	...	...	...	14,033	11,014	2,279
Bengal	427,488	399,151	500,515	16	...	...	...	...	...	427,504	399,151	500,515
U. P. of Agra & Oudh	350,093	159,195	119,138	180,437	143,164	133,975	310	...	...	430,340	302,359	253,173
Panjab	...	...	...	1,083	...	...	3,704	...	...	4,787	...	...
Sind	...	...	...	...	...	...	...	...	...	...	...	...
Raj. & C. India	531	1,000	15,518	32,447	121,882	139,437	...	...	...	32,978	122,882	154,347
Bombay	...	...	...	42,114	138,886	137,040	...	...	...	42,114	138,886	137,040
Cent. Provs.	1,230	...	1,146	119,312	98,276	111,331	...	...	...	120,551	98,276	111,331
Berar	...	...	...	11,744	10,058	1,973	...	...	...	11,744	10,058	1,973
Nizam's Territory	...	...	...	51,841	183,997	313,444	...	...	...	51,841	183,997	313,444
Madras	...	...	...	1,978	6,019	8,333	...	...	...	1,978	6,019	8,333
Mysore	...	...	...	1,444	934	...	...	...	...	1,444	934	...
<b>TOTAL</b>	<b>693,384</b>	<b>570,360</b>	<b>647,596</b>	<b>442,416</b>	<b>703,216</b>	<b>846,183</b>	<b>4,014</b>	<b>...</b>	<b>...</b>	<b>1,139,814</b>	<b>1,273,576</b>	<b>1,493,713</b>
<i>By Sea—</i>												
Bengal	9	...	...	...	...	...	...	...	...	9	...	...
Bombay	...	...	...	10	918	103	...	...	...	10	918	103
Sind	...	...	...	965	...	...	...	...	...	965	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	14,908	6,406	8,700	...	...	...	14,908	6,406	8,700
Foreign countries	...	...	...	4	...	7	...	...	12	4	...	...
<b>TOTAL</b>	<b>9</b>	<b>...</b>	<b>...</b>	<b>15,887</b>	<b>7,324</b>	<b>8,810</b>	<b>...</b>	<b>...</b>	<b>12</b>	<b>15,896</b>	<b>7,324</b>	<b>8,810</b>
<b>TOTAL IMPORTS</b>	<b>693,393</b>	<b>570,360</b>	<b>647,596</b>	<b>458,303</b>	<b>710,540</b>	<b>854,993</b>	<b>4,014</b>	<b>...</b>	<b>12</b>	<b>1,155,710</b>	<b>1,280,900</b>	<b>1,502,523</b>
<b>Imports to end of April</b>												
<i>By Rail and River—</i>												
Assam	14,416	11,205	2,859	...	...	...	...	...	...	14,416	11,205	2,859
Bengal	939,078	617,642	770,446	16	...	...	...	...	...	939,094	617,642	770,446
U. P. of Agra & Oudh	319,172	213,504	193,211	213,560	167,873	141,652	310	...	...	533,042	381,377	354,863
Panjab	...	...	...	6,530	3,140	...	8,613	2,597	1,667	15,143	10,743	1,667
Sind	...	...	...	...	...	...	...	37	...	...	...	...
Raj. & C. India	1,025	2,715	26,800	71,326	172,651	161,173	...	...	...	72,351	176,366	187,817
Bombay	...	...	...	199,982	341,030	424,790	...	...	...	199,982	341,030	424,790
Cent. Provs.	9,141	251	1,130	310,303	185,540	210,023	...	...	...	325,504	185,791	211,016
Berar	...	...	...	76,140	47,989	19,921	...	...	...	76,140	47,989	19,921
Nizam's Territory	...	...	...	301,597	495,003	786,737	...	...	...	301,597	495,003	786,737
Madras	3,535	...	...	18,042	18,083	31,424	...	...	...	21,577	18,083	31,424
Mysore	...	...	...	1,877	1,089	85	...	...	...	1,877	1,089	85
<b>TOTAL</b>	<b>1,286,367</b>	<b>846,317</b>	<b>994,746</b>	<b>1,205,433</b>	<b>1,439,224</b>	<b>1,775,814</b>	<b>8,923</b>	<b>2,634</b>	<b>1,667</b>	<b>2,500,723</b>	<b>2,288,175</b>	<b>2,772,413</b>
<i>By Sea—</i>												
Bengal	9	7	236	...	...	...	...	...	...	9	7	236
Bombay	...	...	...	34	1,130	143	...	...	2	34	1,130	143
Sind	...	...	...	11,004	2,500	875	...	...	...	11,004	2,500	875
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	27,435	12,352	37,267	...	...	...	27,435	12,352	37,267
Foreign countries	...	...	...	60	405	1,399	...	...	15	60	405	1,399
<b>TOTAL</b>	<b>9</b>	<b>7</b>	<b>236</b>	<b>38,539</b>	<b>16,387</b>	<b>39,654</b>	<b>...</b>	<b>...</b>	<b>17</b>	<b>38,548</b>	<b>16,394</b>	<b>39,654</b>
<b>TOTAL IMPORTS</b>	<b>1,286,376</b>	<b>846,324</b>	<b>994,982</b>	<b>1,243,972</b>	<b>1,455,611</b>	<b>1,815,468</b>	<b>8,923</b>	<b>2,634</b>	<b>1,684</b>	<b>2,539,271</b>	<b>2,304,569</b>	<b>2,812,067</b>

QUANTITY (in hundredweight) of INDIGO imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in April 1904, and from 1st January to 30th April 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1902.	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in April												
Rail and River—												
Bengal	367	...	973	...	...	...	...	...	...	337	...	973
P. of Agra & Oudh	10	8	7	...	...	...	...	...	...	10	8	7
Punjab	...	...	...	...	...	...	51	444	242	51	444	242
Madras	...	...	...	...	...	7	28	47	566	28	47	566
Ind. & C. India	...	...	...	...	...	8	...	...	...	...	...	...
Bombay	...	...	...	7	...	...	...	...	...	7	...	...
Cent. Provs.	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Assam's Territory	...	...	...	27	...	6	...	...	...	27	...	6
Madras	...	...	...	...	1	143	...	...	...	...	1	143
Myore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	347	8	980	34	1	164	79	491	808	460	500	1,952
Sea—												
Bengal	...	...	...	9	...	48	...	...	...	9	...	48
Bombay	...	...	...	150	122	157	...	...	...	150	122	157
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Assam's Territory	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	23	45	5	...	2	...	23	47	8
Foreign countries	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	182	167	210	...	2	...	182	169	210
GRAND IMPORTS	347	8	980	216	168	374	79	493	808	642	669	2,162
Imports to end of April												
Rail and River—												
Bengal	18,867	5,000	9,213	...	...	14	...	...	...	18,867	5,000	9,227
P. of Agra & Oudh	2,038	899	1,474	5	3	12	...	...	...	2,043	902	1,486
Punjab	...	...	...	...	...	...	1,173	1,139	1,232	1,173	1,139	1,232
Ind. & C. India	...	...	...	11	181	10	450	657	1,075	456	657	1,102
Bombay	...	...	...	12	12	4	...	...	...	11	181	10
Cent. Provs.	...	...	...	...	...	4	...	...	...	12	12	4
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Assam's Territory	...	...	...	1	15	...	...	...	...	1	15	4
Madras	...	...	...	247	360	113	...	...	...	247	360	113
Myore	...	...	...	138	52	897	...	...	...	138	52	897
TOTAL	20,905	5,899	10,687	414	623	1,061	1,629	1,796	2,327	22,918	8,318	14,075
Sea—												
Bengal	18	5	10	26	76	141	...	...	...	44	81	151
Bombay	...	...	...	881	1,293	1,366	...	...	...	831	1,293	1,366
Madras	16	...	...	38	...	...	...	...	...	54	...	...
Assam	7	...	...	...	...	6	...	...	...	7	...	...
Assam's Territory	...	...	...	...	...	...	...	...	...	...	...	...
Foreign countries	9	...	...	219	59	97	...	2	...	223	61	97
TOTAL	50	5	10	1,164	1,428	1,610	...	2	...	1,214	1,435	1,620
GRAND IMPORTS	20,955	5,904	10,697	1,578	2,051	2,671	1,629	1,798	2,327	24,132	9,753	15,695



QUANTITY (in hundredweight) of JUTE, TEA, and RICE imported by rail and river and by sea in CALCUTTA, in April 1904, and from 1st January to 30th April 1904, and in the corresponding periods of 1902 and 1903

Whence exported	JUTE			TEA			RICE		
	1902	1903	1904	1902	1903	1904	1902	1903	1904
<b>Imports in April</b>									
<i>By Rail and River—</i>									
Assam . . . . .	5,354	231	3,681	2,424	1,805	1,787	4,248	1,010	4,248
Bengal . . . . .	960,111	214,077	271,981	1,720	312	1,114	478,054	513,045	48,111
United Provinces of Agra and Oudh . . . . .	...	1,280	25	9	...	3	6	630	...
Panjab . . . . .	...	...	...	104	27	115	27	...	...
Rajputana and Central India . . . . .	19	...	...	...	...	...	...	...	...
Bombay . . . . .	...	...	...	...	...	...	2,315	...	...
Central Provinces . . . . .	...	93	...	...	...	...	...	...	...
Berar . . . . .	...	...	...	...	...	...	...	...	...
Nizam's Territory . . . . .	...	...	...	...	...	...	494	7	...
Madras . . . . .	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>965,434</b>	<b>215,710</b>	<b>275,687</b>	<b>4,257</b>	<b>2,144</b>	<b>3,110</b>	<b>485,744</b>	<b>515,307</b>	<b>48,111</b>
<i>By Sea—</i>									
Bengal . . . . .	5,179	255	8,075	37	...	56	21,072	22,519	7,111
Bombay . . . . .	...	...	...	...	18	...	...	...	...
Madras . . . . .	...	...	2,070	...	...	...	123,260	4,383	...
Burma . . . . .	...	...	...	...	...	...	...	...	...
Non-British Ports in India . . . . .	...	...	...	...	...	...	...	...	...
Foreign countries . . . . .	36	1,494	...	64	134	161	...	41	...
<b>TOTAL</b>	<b>5,215</b>	<b>1,670</b>	<b>11,045</b>	<b>91</b>	<b>155</b>	<b>218</b>	<b>144,332</b>	<b>26,943</b>	<b>7,111</b>
<b>TOTAL IMPORTS</b>	<b>970,699</b>	<b>217,380</b>	<b>287,632</b>	<b>4,348</b>	<b>2,299</b>	<b>3,328</b>	<b>630,076</b>	<b>542,250</b>	<b>55,222</b>
<b>Imports to end of April</b>									
<i>By Rail and River—</i>									
Assam . . . . .	79,816	49,374	85,635	106,034	85,178	101,609	62,082	4,031	4,031
Bengal . . . . .	6,481,456	2,071,550	3,002,268	20,295	18,261	21,716	3,888,062	3,080,634	4,031
United Provinces of Agra and Oudh . . . . .	4,574	30,501	9,169	875	200	219	647	2,071	4,031
Panjab . . . . .	...	...	...	109	143	530	100	19	...
Rajputana and Central India . . . . .	19	...	...	...	...	...	...	...	...
Bombay . . . . .	...	...	...	...	...	...	10,060	37	...
Central Provinces . . . . .	44	194	...	1	1	...	...	...	...
Berar . . . . .	...	...	...	...	...	...	...	...	...
Nizam's Territory . . . . .	...	...	...	...	...	1	2,228	123	...
Madras . . . . .	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>6,567,909</b>	<b>2,144,979</b>	<b>3,097,072</b>	<b>127,314</b>	<b>103,783</b>	<b>124,102</b>	<b>3,964,679</b>	<b>3,092,915</b>	<b>4,031</b>
<i>By Sea—</i>									
Bengal . . . . .	38,105	10,906	28,638	484	311	332	76,732	62,033	62,033
Bombay . . . . .	...	...	...	4	3	...	...	155	...
Madras . . . . .	...	...	5,165	243	258	191	...	112,300	...
Burma . . . . .	...	...	...	2	1	...	336,096	...	...
Non-British Ports in India . . . . .	...	...	...	...	...	...	...	...	...
Foreign countries . . . . .	36	5,458	45	591	657	473	83	541	...
<b>TOTAL</b>	<b>38,141</b>	<b>16,364</b>	<b>33,848</b>	<b>1,324</b>	<b>1,430</b>	<b>1,106</b>	<b>412,911</b>	<b>175,058</b>	<b>62,033</b>
<b>TOTAL IMPORTS</b>	<b>6,606,050</b>	<b>2,161,343</b>	<b>3,130,920</b>	<b>128,638</b>	<b>105,213</b>	<b>125,208</b>	<b>4,377,590</b>	<b>4,167,973</b>	<b>64,031</b>

J. A. ROBERTSON  
Offg. Director-General of Statistics

J. WILSON  
Secretary to the Government of India

Calcutta, June 24, 1904

GOVERNMENT OF INDIA.  
HOME DEPARTMENT.

SANITARY.  
PLAGUE.

*Simla, the 23rd June, 1904.*

The following statement of plague seizures and deaths reported in India, during the week ending the 18th June 1904, is published for general information :

Presidency Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	61	56
		Dholera Port	"	"	"
		Ahmedabad City	B., B. & C. I.	5	2
		Gogha Port	"	"	"
		Ahmedabad District	B., B. & C. I. & B. G. J. P.	"	"
		Broach Port	"	"	"
		Broach District	"	"	"
		Panch Mahals District	"	"	"
		Mahikantlia State	"	"	"
		Kaira District	"	9	1
		Rewakantlia State	"	"	"
		Bular Port	"	"	"
		Surat Town and Port	"	7	7
		Surat District	"	98	76
		Jhara Port	"	"	"
		Bandra Port	B., B. & C. I.	7	7
		Utari	"	"	"
		Vesava	"	"	"
		Kelva	"	"	"
		Trombay	G. I. P.	"	"
		Tarapur	B., B. & C. I.	"	"
		Manori	"	"	"
		Mahim	"	"	"
		Dhanu	"	"	"
		Bhiwandi	G. I. P.	"	"
		Agashi	B., B. & C. I.	"	"
		Shirgaon	"	"	"
		Bassein	"	"	"
		Kalyan	G. I. P.	2	1
		Thana	"	"	"
		Umbergaon Port	B., B. & C. I.	"	"
		Kon	"	"	"
		Thana District	G. I. P. & B., B. & C. I.	"	"
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	"	"
		Khandesh	B., B. & C. I. & G. I. P.	"	"
		Nasik	G. I. P. & N. G.	"	"
		Poona City	S. M. & G. I. P.	"	"
		Poona District	S. M. & G. I. P.	9	4
		Satara	S. M.	24	11
		Sholapur Town	G. I. P.	"	"
		Sholapur District	G. I. P., S. M. & Barai	"	"

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Southern.	Alibag Port			
		Panvel "			
		Nahol "			
		Roha Port			
		Revdamda "			
		Kolaba District	G. I. P.	21	
		Ratnagiri Port		16	16
		Visedrug "			
		Harnai "			
		Rajapur "			
		Vengurla "			
		Jaitapur "			
		Dabhal "			
		Joigad "			
		Deogad "			
		Ratnagiri District			
		Belgaum "	S. M.	42	
		Hubli Town	"		
		Dharwar District	"	79	
		Karwar Port			
		Akola "			
		Kumta "			
		Kanara District	S. M.		
		Savantvadi State			
		Bijapur District	S. M. & G. I. P.	20	
	Sind.	Karachi Town and Port	N. W.	11	
		Karachi District	"		
		Hyderabad Town	" & J. B.		
		Hyderabad District	" "	1	
		Thar and Parkar District	J. B.		
		Larkhans "	N. W.		
		Sukkar District	"		
		Khairpur State	"		
	Political charges.	Akalkot State			
		Aundh "			
		Tuna Port			
		Mandvi "		10	
		Mundra "			
		Jakau "		18	
		Cutch State		11	
		Cambay "	B., B. & C. I.		
		Savanur "			
		Bhor "			
		Porbandar Port	B. G. J. P.		
		Jamnagar Town and Port		4	
		Thavnagar Town and Port	B. G. J. P.		
		Mongrol Port			
		Jodia Port		1	
		Salaya "		5	

Presidency Provinces.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague cases.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Political charges.	Jafra Port			
		Veraval "		14	7
		Vavania "		1	
		Kathiawar State			
		Kolhapur Town	B., B. & C. I., Morvi & B. G. J. P.	107	79
		Kolhapur and Southern Mahratta Country	S. M.		
		Sachin State	S. M.	38	32
		Dharampur "	B., B. & C. I.		
		Srivardhan Port			
		Murud "			
		Barimandla "			
		Nandgaon "			
		Janjira "			
		Janjira State			
		Velan Port			
		Billimora "	B., B. & C. I.		
		Kodinar "		20	11
		Baroda City	B., B. & C. I.	5	
		Baroda State		30	16
		Jath "			
		Bijapur State	S. M. & G. I. P.		
		Surat "	B., B. & C. I.	9	10
		Aden .		1	1
		TOTAL		686	539
MADRAS PRESIDENCY		Salem Town	Madras		
		Salem District		15 (b)	5
		Bellary Cantonment	S. M.		
		Bellary Town			
		Bellary District			
		Coimbatore Town	Madras	1	1
		Coimbatore District	Madras, S. I. & Nilgiri	39 (a)	29 (a)
		Nilgiris "	Madras	4	1
		North Arcot "	S. I. & Madras	14	9
		South Arcot District			
		Cuddalore Port			
		Tinnevely District			
		Malabar "	Madras		
		Cuddapah "	S. I. & Madras	8 (a)	6
		Mangalore Port		7	6
		Ermala "			
		South Canara District			
		Madras City	Madras and S. I.		
		Chingleput District	S. I. & Madras		
		Kurnool District	S. M. & Madras		
		Godavari "	Madras		
		Tanjore "	S. I.		
		Anantapur "	Madras, S. I. & S. M.		
		Madura "	S. I.		
		Kistna "			
		Cochin State			
		TOTAL		104	71

(a) One imported case.

(b) Two " cases.



Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Presidency ...	Calcutta ...	E. I., E. B. S. & B. N. ...	30	30
		Nadia District ...	E. B. S. & B. C. & R. K. ...	...	...
		24 Parganas District ...	E. B. S., B. C. & E. I. ...	...	...
		Khulna ...	B. C. ...	...	...
	Burdwan ...	Midnapore District ...	B. N. E. ...	...	...
		Hoochly ...	E. I. and B. P. ...	...	...
		Howrah Town ...	B. N. & H. A. ...	7	...
		Howrah District ...	E. I., B. N. & H. A. & H. S. ...	...	...
		Burdwan ...	" ...	...	...
		Birbhum ...	" ...	...	...
	Patna ...	Champaran District ...	B. & N. W. ...	...	...
		Chapra Town ...	" " ...	...	...
		Saran District ...	" " ...	35	...
		Gaya Town ...	E. I. ...	...	...
		Gaya District ...	" ...	...	...
		Muzaffarpur District ...	B. & N. W. ...	...	...
		Muzaffarpur Town ...	" " ...	2	...
		Darbhanga District ...	" " ...	1	...
		Shahabad District ...	E. I. ...	3	...
		Patna City ...	" ...	71	...
	Bhagalpur ...	Patna District ...	" ...	7	...
		Monghyr Town ...	" ...	1	...
		Monghyr District ...	" ...	6	...
		Bhagalpur Town ...	" ...	1	...
		Bhagalpur District ...	" & B. & N. W. ...	...	...
	Chota Nagpur ...	Sonthal Parganas District ...	" ...	...	...
	Orissa ...	Palamau District ...	" ...	...	...
		Cuttack District ...	B. N. E. ...	...	...
			TOTAL ...	162	162
UNITED PROVINCES.	Allahabad ...	Allahabad City ...	E. I. ...	...	...
		Allahabad District ...	" & O. & R. ...	...	...
		Cawnpore City ...	E. I., O. & R., B., B. & C. I., & G. I. P. (I. M. Sec.) ...	...	...
		Cawnpore District ...	" " " " ...	...	...
		Fatehpur ...	E. I. ...	...	...
		Banda District ...	G. I. P. (I. M. Sec.) & E. I. R. ...	...	...
		Jhansi City ...	" ( " ) ...	...	...
		Jhansi District ...	" ( " ) ...	...	...
		Hamirpur ...	" ( " ) ...	...	...
		Jalaun ...	" ( " ) ...	...	...
	Benares ...	Benares Cantonment ...	B. & N. W. & O. & R. ...	...	...
		Benares City ...	" " ...	...	...
		Benares District ...	B. & N. W., O. & R. & E. I. ...	...	...
		Ballia ...	B. & N. W. ...	27	...
		Jaunpur City ...	O. & R. ...	...	...
		Jaunpur District ...	" & B. & N. W. ...	...	...
		Ghasipur ...	E. I. & B. & N. W. ...	6	...
		Mirzapur City ...	E. I. ...	...	...
		Mirzapur District ...	" & O. & R. ...	...	...

Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Fyzabad	Bahraich District	B. & N. W.	4	1
	Gonda	"	6	4
	Partabgarh	O. & E.	8	8
	Sultanpur	"	"	"
	Ajodhia	"	"	"
	Fyzabad City	"	"	"
	Fyzabad District	"	"	"
	Bara Banki Town	B. & N. W.	"	1
	Bara Banki District	" & O. & E.	4	4
	Badam	"	"	"
Gorakhpur	Asamgarh City	B. & N. W. & O. & E.	"	"
	Asamgarh District	"	"	"
	Gorakhpur City	B. & N. W.	"	"
	Gorakhpur District	"	"	"
	Basti District	"	"	"
Meerut	Meerut City	N. W.	1	1
	Meerut Cantonment	"	1	2
	Meerut District	N. W., O. & E. & E. I.	22	22
	Musafarnagar City	N. W.	"	"
	Musafarnagar District	"	10	10
	Aligarh	E. I. & O. & E.	1	1
	Saharanpur City	"	"	"
	Saharanpur District	O. & E. & N. W.	56	20
	Hardwar Union	"	"	"
	Boorkee Town	"	"	"
Lucknow	Bulandshahr District	E. I. & O. & E.	"	"
	Dehra Dun	B. & N. W. & O. & E.	"	"
	Unao District	O. & E. & B. & N. W.	4	4
	Lucknow City	" B. & N. W. & E. K.	1	"
	Lucknow District	"	"	"
	Hardoi	O. & E.	"	"
	Rae Bareilly	"	1	1
	Sitapur	R. K.	1	1
	Kheri	"	"	"
	Etawah City	E. I.	"	"
Agra	Etawah District	"	"	"
	Fatehgarh	B., B. & C. I.	"	"
	Farrukhabad Town	"	"	"
	Farrukhabad District	"	"	1
	Mainpuri	E. I.	3	2
	Agra City	B., B. & C. I., G. I. P. & E. I.	"	"
	Agra District	"	"	"
	Etah	"	"	"
	Muttra	"	"	"
	Muttra City	"	9	9
Rohilkhand	Bareilly City	R. & K. & O. & E.	3	3
	Bareilly District	"	"	"
	Shahjahanpur District	" & O. & E.	1	1
	Shahjahanpur City	"	"	"
	Bijnor Town	"	"	"
Kumaon	Bijnor District	O. & E.	6	6
	Naini Tal	O. & E.	"	"
	Garhwal District	"	"	"
TOTAL			170	126

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.
PUNJAB	Jullundur	Ludhiana District	N. W.	16
		Jullundur "	"	293
		Jullundur City	"	8
		Hoshiarpur District	"	494
		Ferozepur "	N. W.	37
		Kangra "	"	1 (b)
	Lahore	Amritsar City	N. W.	86
		Amritsar District	"	919
		Gurdaspur "	"	276
		Lahore "	"	300
		Lahore City	"	"
		Lahore Municipality	"	42
		Gujranwala District	"	664
		Sialkot "	"	499 (a)
		Montgomery "	"	17
	Rawalpindi	Rawalpindi District	N. W.	12
		Gujrat "	"	585
		Shahpur "	"	596
		Jhelum "	"	186
	Multan	Attock "	"	"
		Jhang "	"	19
		Multan "	"	"
	Delhi	Mianwali "	"	"
		Gurgaon "	B., B. & C. I.	20
		Delhi City	E. I. O. & E., B., B. & C. I., & N. W.	"
		Delhi "	"	"
		Hissar "	B., B. & C. I. & N. W.	16
		Karnal "	E. I.	56 (b)
		Simla "	S. K.	"
		Amballa "	N. W. & E. I.	136 (a)
CENTRAL PROVINCES (including Berar).		Rohtak "	N. W.	4
		Patiala City	Rajpura-Bhatinda (N. W. Ry.)	"
		Patiala State	N. W., E. I., B., B. & C. I. & J. B.	5
		Kapurthala State	N. W.	9
		Kalsia State	E. I.	4
		Malir Kotla State	N. W.	"
		Jind "	B., B. & C. I.	"
		Faridkot "	"	"
		Nabha "	"	6
			TOTAL	5,247
	Nerbudda	Burhanpur Town	"	"
		Nimar District	G. I. P. & B., B. & C. I.	"
		Hoshangabad Town	"	"
		Hoshangabad District	"	"
		Narsingpur Town	"	"
		Narsingpur District	"	"
		Ohhindwara "	B. N.	"
		Khandwa Town	B., B. & C. I. & G. I. P.	"
		Betal District	"	"

(a) Figures for 2 weeks ending 18th June 1904.

(b) Figures for week ending 11th June 1904.

Presidency Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.				Traversed by what railways.				Plague epizootics.	Plague deaths.
Central Provinces (including Berar).	Nagpur	Nagpur City	...	...	...	B. N. & G. I. P.	...	...	...	...	...
		Nagpur District	...	...	...	"	...	...	...	...	...
		Wardha Town	...	...	...	G. I. P.	...	...	...	...	...
		Wardha District	...	...	...	"	...	...	...	...	...
		Chanda "	...	...	...	"	...	...	...	...	...
		Bhandara Town	...	...	...	B. N.	...	...	...	...	...
		Bhandara District	...	...	...	"	...	...	...	...	...
		Balaghat "	...	...	...	"	...	...	...	...	...
		Balaghat Town ...	...	...	...	E. I. & G. I. P.	...	...	...	...	...
	Jubbulpore	Jubbulpore Town	...	...	...	"	...	...	...	...	...
		Jubbulpore District	...	...	...	E. I. & G. I. P.	...	...	...	...	...
		Damoh Town	...	...	...	G. I. P. (I. M. Sec.)	...	...	...	...	...
		Damoh District	...	...	...	" ( " )	...	...	...	...	...
		Saugor Cantonment	...	...	...	" ( " )	...	...	...	...	...
		Saugor Town	...	...	...	" ( " )	...	...	...	...	...
		Saugor District	...	...	...	" ( " )	...	...	...	...	...
		Seoni District ...	...	...	...	B. N.	...	...	...	...	...
	Chhatpigarh ...	Mandla "	...	...	...	"	...	...	...	...	...
		Bilaspur Town	...	...	...	"	...	...	...	...	...
		Bilaspur District	...	...	...	"	...	...	...	...	...
		Raipur "	...	...	...	"	...	...	...	...	...
		Sambalpur "	...	...	...	"	...	...	...	...	...
		Akola District	...	...	...	G. I. P.	...	...	...	...	...
		Buldana "	...	...	...	"	...	...	...	...	...
		Wun "	...	...	...	"	...	...	...	...	...
	...	Basim "	...	...	...	"	...	...	...	...	...
		Amraoti "	...	...	...	G. I. P.	...	...	...	...	...
		Ellichpur "	...	...	...	"	...	...	...	...	...
		Yeotmal "	...	...	...	"	...	...	...	...	...
						TOTAL	...	...	...	...	...
						TOTAL	...	...	...	...	...
Mysore State.	...	Bangalore City	...	...	...	S. M. & Madras	...	...	...	6	2
		Bangalore Civil and Military Station	...	...	...	"	...	...	...	20	11
		Bangalore District	...	...	...	"	...	...	...	68	40
		Mysore City ...	...	...	...	"	...	...	...	5	3
		Mysore District	...	...	...	" & Madras	...	...	...	78	50
		Kolar "	...	...	...	Madras and S. M.	...	...	...	22	10
		Kolar Gold Fields	...	...	...	"	...	...	...	9	6
		Tumkur District	...	...	...	S. M.	...	...	...	...	...
		Shimoga "	...	...	...	"	...	...	...	38	18
		Chitaldrug "	...	...	...	"	...	...	...	3	2
		Kadur "	...	...	...	"	...	...	...	55	34
		Hassan "	...	...	...	"	...	...	...	37	14
						TOTAL	...	...	...	331	199



Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
HYDERABAD STATE.		Aurangabad District	N. G. S.		
		Bir			
		Hyderabad	N. G. S.		
		Indur			
		Usmanabad	G. I. P. & Barsi		
		Lingnagar	S. M.		
		Farbhani	N. G. S.		
		Baichur	G. I. P. & Madras	1 (c)	1 (d)
		Gulbarga	G. I. P. & N. G. S.	7 (a)	7 (d)
		Nander	N. G. S.		
			TOTAL	8	8
		Indore City	B., B. & C. I.		
		Indore State		6 (b)	6 (d)
		Ujjain City			
		Gwalior			
		Gwalior State	B., B. & C. I., G. I. P.		
		Dhar	G. I. P. (I. M. Sec.) & Gwalior		
		Pathari State	G. I. P. (I. M. Sec.)		
		Bhopal City			
		Bhopal State	G. I. P.		
		Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)		
CENTRAL INDIA.		Nimach			
		Indore Residency			
		Bhilai City	B., B. & C. I.		
		Bhilai State			
		Dewas Town			
		Dewas State	G. I. P.		
		Narsingarh State			
		Guaranteed Holdings (Malwa Agency)			
		Tonk State (portion in Central India)	G. I. P.		
		Sehore			
		Sailana	B., B. & C. I.		
		Piploda District			
		Bagli State			
		Jhabua	B., B. & C. I.		
		Jaora			
		Jaora Town			
		Agar Military Station			
		Manpur			
		Sitaman State			
RAJPUTANA		Rajgarh			
		Karwai			
			TOTAL	6	6
		Abu Road			
		Ajmer District	B., B. & C. I.	2 (d)	1 (b)
		Mewar State		24 (d)	16 (d)
		Partabgarh State		6	3 (d)
		Chitor (Udaipur State)			
		Tonk State	B., B. & C. I.		
		Marwar	J. B.		
		Jaipur	C. I.	26 (d)	23 (d)

(a) Figures for the period from 7th to 13th June 1904.

(b) Figures for week ending 11th June 1904.

(c) Figures for the period from 7th to 13th June. Imported.

(d) Figures for 2 weeks ending 18th June 1904.

Agency Division.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.						Plague seizures.	Plague deaths.	
TANA		Kishengarh Town	000	000	000	C. I.	000	000	000	000	000
		Bikanir State	000	000	000	J. B.	000	000	000	000	000
		Jhallawar "	}	000	000	000	000	000	000	000	000
		Kotah State		000	000	000	000	000	000	5(b)	3(a)
		Sirohi "	000	000	000	B., B. & C. I.	000	000	000	000	000
		Shahpura State	000	000	000	000	000	000	000	000	000
		Alwar "	000	000	000	B., B. & C. I.	000	000	000	5(b)	1(b)
		Banswara Town	000	000	000	000	000	000	000	1(b)	1(b)
		Bharatpur State	000	000	000	000	000	000	000	000	000

(a) Figures for 2 weeks ending 18th June 1904.

(b) Figures for week ending 11th June 1904.

H. H. RISLEY,  
Secretary to the Government of India.

## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

**Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 23rd June 1904, based on the India Daily Weather Reports of the period.**

The monsoon over the Bay has been of about its normal strength during the week under review, and monsoon winds have extended well over Burma, Bengal and Assam throughout the whole of the week and had reached as far as the west Gangetic plain by the close of the week.

Daily general rain fell over the greater part of that portion of India influenced by the Bay current during the week. The fall was heavy in Tenasserim where amounts of from 2" to 4" were frequently measured, was moderate over Lower Burma and the Burma coast, but was very light in Upper Burma. In Bengal the weather, during the early part of the week, was controlled by a small depression, which lay over the head of the Bay and deltaic Bengal, and occasioned general moderate rain over Bengal Proper. Towards the close of the week the depression had moved away and the monsoon current had fallen lighter, so that, though Silchar on the 22nd reported a fall of 3·93" and Purnea a fall of 2·98", there was a fairly general decrease of rain both in amount and extent over this locality on the last two days of the period. A shallow depression appeared over the Gangetic plain on the 21st. This depression drew moist winds into the depression area where the following heavy falls of rain were reported:—on the 22nd 7·40" at Bahraich; 4·11" at Lucknow; 2·87" at Agra; and 2·35" at Cawnpore; and on the 23rd 5·45" at Gorakhpur, 2·26" at Lucknow and 2·02" at Bareilly. These moist winds extended into the Kumaon Himalayas where thunderstorms giving about 1·00" of rain were experienced, and were even experienced as far west as Lahore where half an inch of rain was recorded on the 23rd, but they did not reach the west Punjab, the North-West Frontier Province or the western desert where the weather remained clear.

The Arabian Sea monsoon current has been on the whole stronger than usual. Daily rain fell over the west coast districts and on the 19th Goa, Mormugao and Ratnagiri reported over 6·00" in twenty-four hours. This current penetrated fairly well inland and, while showers were received over south India, the south of the east coast and the Central India plateau, fairly general rain was reported over a large part of the Deccan, the north division of the east coast and the Satpuras. The largest amounts in twenty-four hours in these areas were 2·85" at Balasore on the 17th; 3·34" at Raipur on the 19th; 3·49" at Amraoti and 3·10" at Nagpur on the 21st; and 3·52" at Nowgong on the 22nd.

Thus Gujarat and a large part of the north-west dry area were the only divisions to which fair rain had not extended and even in these two divisions some scattered showers fell at times.

The rainfall table shows that practically no rain fell in Baluchistan and Gujarat during the week and an average of less than  $\frac{1}{4}$  of an inch over the north-west dry area, the east coast (south) and the Madura subdivision. Elsewhere effective rain was received, the average actual rainfall of the week ranging from 11·24" in the Bombay subdivision, 9·45" in the Burma Coast division, 7·51" in the Calicut subdivision, 6·86" in the Raipur subdivision and 6·60" in the Bahraich subdivision to 0·34" in the Bellary subdivision and to 0·62" in Burma (Dry). The week's rainfall was below the normal over Upper Burma, Assam, Bengal, the extreme north-west of India, the Jubbulpore subdivision and part of the Peninsula. Elsewhere it was generally excessive—more particularly in the Bahraich subdivision, the Raipur subdivision, the Bombay subdivision and the west Satpuras. The deficiency was considerable over Assam, the Jubbulpore subdivision and Gujarat.

The rainfall of the season up to date has been deficient over the greater part of north-west India and the Jubbulpore subdivision, excessive on the Bombay coast, over the east of the Peninsula and at the foot of the central Himalayas and about normal elsewhere.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 23RD JUNE 1904.			RAINFALL DATA FROM 20TH APRIL 1904 TO 23RD JUNE 1904.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inches.	Inches.	Inches.	Inches.			
Burma Coast (Rangoon) . . .	...	9'45	8'58	+0'87	41'57	39'07	+2'50	+6	+5
Burma Wet (Bhamo) . . .	...	2'80	2'52	+0'28	15'20	14'23	+0'97	+7	+6
Burma Dry (Mandalay) . . .	...	0'62	0'87	-0'25	9'45	9'89	-0'44	-4	-2
Delta of Bengal . . .	{ Narayanganj	3'11	4'52	-1'41	26'37	25'00	+0'47	+2	+9
Brahmaputra Valley (Sibsagar)	{ Calcutta	2'54	2'99	-0'45	18'65	14'64	+4'01	+27	+38
	...	3'33	7'41	-4'08	35'17	39'48	-4'31	-11	-1
Himalayas and Sub-Himalaya, East.	{ Dinajpur	3'97	5'20	-1'23	20'08	21'14	-0'16	-1	+7
	{ Darbhanga	3'33	2'35	+0'98	9'61	7'67	+1'94	+25	+18
	{ Bahraich	6'00	1'37	+5'23	9'68	4'03	+4'75	+96	-13
Indo-Gangetic Plain, East	{ Burdwan	2'48	3'00	-0'52	13'82	13'35	+0'47	+4	+10
	{ Patna	0'99	2'30	-1'31	5'26	5'57	-0'31	-6	+31
Himalayas and Sub-Himalaya, West.	{ Simla	1'87	1'61	+0'26	6'14	6'25	-0'11	-2	-8
	{ Ludhiana	1'55	1'35	+0'20	2'87	3'81	-0'94	-25	-46
Indo-Gangetic Plain, West	{ Cawnpore	2'43	1'20	+1'23	3'19	2'99	+0'20	+1	-58
N.-W. Dry Area (Bikaner)	{ Lahore	1'19	0'96	+0'23	2'12	2'40	-0'34	-14	-38
Baluchistan (Quetta)	...	0'14	0'27	-0'13	0'54	1'10	-0'56	-51	-52
	...	0	0'04	-0'04	0	0'36	-0'36	-100	-100
East Coast, North	{ Waltair	1'21	1'21	0	8'13	5'29	+2'84	+54	+70
	{ Cuttack	3'20	2'70	+0'50	11'62	11'88	-0'26	-2	-8
East Satpuras	{ Ranchi	3'37	3'05	+0'32	11'76	9'26	+2'50	+27	+35
	{ Raipur	6'86	2'67	+4'19	10'74	6'57	+4'17	+63	-1
	{ Jubbulpore	1'63	3'30	-1'67	3'98	6'76	-2'78	-41	-32
Central India Plateau	{ Jhansi	2'90	2'46	+0'44	4'41	4'83	-0'42	-9	-36
	{ Jaipur	1'59	0'63	+0'96	3'23	1'98	+1'25	+63	+21
	{ Indore	2'04	1'77	+0'27	3'55	4'26	-0'71	-17	-39
West Coast	{ Calicut	7'51	6'05	+1'46	31'13	29'31	+1'82	+6	+2
	{ Bombay	11'24	6'71	+4'53	30'80	24'14	+6'72	+28	+13
Gujarat	{ Ahmedabad	0'01	3'32	-3'31	1'03	5'82	-4'79	-82	-59
West Satpuras (Akola)	{ Rajkot	0'01	1'54	-1'53	0'43	2'83	-2'40	-85	-67
	...	4'44	1'67	+2'77	5'55	5'04	+0'51	+10	-67
Deccan	{ Bellary	0'34	0'63	-0'29	4'59	3'77	+0'82	+22	+35
	{ Bijapur	1'48	1'18	+0'30	5'62	5'01	-0'29	-5	-12
	{ Hyderabad	1'38	0'76	+0'62	4'36	3'78	+0'58	+15	-1
South India	{ Mysore	0'47	0'71	-0'24	10'55	7'12	+3'43	+36	+57
East Coast South (Madras)	{ Madura	0'20	0'38	-0'18	6'42	4'73	+1'69	+48	+43
	...	0'23	0'36	-0'13	2'93	2'10	+0'83	+40	+55

W. L. DALLAS,

for Meteorological Reporter to the Government of India  
and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA:  
The 23rd June, 1904.



## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,  
18th June 1904.

**Madras.**—There was no rain during the week in parts of the Central districts, but the fall was good in the Circars, the West Coast and on the hills and light elsewhere. Irrigation supplies are insufficient in parts of South Arcot, the Deccan and the Central and Southern districts. Ploughing, sowing and transplanting are in progress in parts. The standing crops are in good condition. Harvests continue in parts with fair to normal outturn. Pasture is scanty in parts of the Circars and the Deccan. Fodder is procurable. The condition of cattle is good. Prices are almost stationary.

**Bombay.**—There was heavy rain during the week in parts of the Konkan; good in parts of Surat, Nasik and Belgaum; moderate in parts of Poona and Sholapur; slight in parts of Ahmedabad, Khandesh, Ahmednagar, Satara, Bijapur and Dharwar; and very slight in parts of the Upper Sindh Frontier, the Panch Mahals, Kaira, Wadhwan and Baroda. The standing sugarcane and garden crops have been slightly damaged by locusts in parts of Thana, Ratnagiri, the Deccan and Bijapur. Threshing of spring crops is completed in Hyderabad and continues in parts of Thar and Parkar. Preparation of lands for autumn cultivation is generally in progress. Sowing of autumn crops is nearly completed in Colaba and Kanara; and continues in parts of Sindh, the Panch Mahals, Thana, Ratnagiri, Poona, Satara, Belgaum and Dharwar; and has commenced in Surat and Nasik. The fodder-supply is sufficient. Agricultural stock and water-supply are generally sufficient. Prices have fallen in three districts; risen in two districts; and are stationary elsewhere.

**Bengal.**—The rainfall during the week was general and in some places heavy. Prospects of the crops are generally good, but condition of jute and paddy is reported to have been impaired by excessive rain in the district of Mymensingh. Sowing of winter rice and maize are in progress. Sugarcane is doing well. Fodder and water supplies are generally sufficient. The price of common rice has risen in ten districts; has fallen in nine; and is stationary in the remainder.

**United Provinces.**—Rain fell in all but three districts during the week. Irrigation and weeding of sugarcane, indigo and extra crops continue. The standing crops are doing well. Slight damage to sugarcane by insects is reported in one tahsil in Benares. Sowing of autumn crops has commenced. Locusts are reported to have appeared in a tahsil in Cawnpore, but no appreciable damage was done to the standing crops. Supplies are sufficient and prices are almost stationary.

**Punjab.**—Rain has fallen in Hissar, Amritsar and in parts of Lahore and Shahpur. Slight showers have been also reported from parts of Umballa, Jullundur and Ferozepore. The price of wheat is rising in Delhi, Ferozepore, Sialkot and Mianwali, and falling in Amritsar and Shahpur. The prices of other food-grains are fluctuating. Harvesting and threshing of spring crops are nearly over in most districts. Ploughing for and sowings of autumn crops continue in several districts. The condition and prospects of the extra spring and autumn crops are said to be good. The outturn of spring crops is good in Lahore, Sialkot, Shahpur and Multan. The extra spring crops have been slightly damaged by hailstones in a few villages in the Lahore district and slight damage is also said to have been caused to cotton by an insect called "Toka" in Shahpur. Cattle are generally in good condition throughout the Province. Fodder is said to be sufficient in all districts except in parts of Delhi.

**North-West Frontier Province.**—There was very slight rain during the week. Autumn sowings are suspended. The prospects of the standing crops are good. Rain is badly wanted. Canal irrigation is ample and rivers are rising. Cattle are in fair condition. Stocks of food-grains are ample and fodder is procurable. Prices are low and steady.

**Burma.**—The rainfall of the week was good almost everywhere and was very heavy in Tavoy. Ploughing for wet weather paddy has started in six more districts and is now practically general. Sowing has commenced in the Lower Chindwin and progresses in Pakokku. Cultivation of cotton and sesamum has been completed in Sagaing. Ploughing for *juar* has begun in Sagaing and Lower Chindwin. Ploughing for and sowing of sesamum and maize continue in most places. In Kyaukse sesamum has been damaged by rain and in the Pauk township of Pakokku the dry weather paddy has been partially destroyed by flood. The crop prospects are generally favourable. The price of paddy has fallen slightly in four districts; elsewhere there was no change.

**Central Provinces.**—Heavy rain has fallen during the week in Wardha, Nagpur, Chanda, Raipur, Bilaspur and Sambalpur; and light to moderate rain elsewhere. Preparation of land for autumn sowings continues in parts. Sowings have begun in several districts, but are retarded in Raipur and Sambalpur by the heavy rain. The germination of early sown rice is good in Bilaspur. Locusts have appeared in Wardha, Chanda, Basim and Ellichpur and continue to infest Akola and parts of Buldana, but have done no damage except to trees. The fodder and water-supply is sufficient. Prices show a tendency to fall in Berar. The price of *juar* continues to rise in Nimar; elsewhere prices have fluctuated slightly.

**Assam.**—There was occasional light rain in all districts during the week. More rain is wanted in Sibsagar. Ploughing for and sowing of late rice and plucking of tea are in progress. Sowing of early rice is nearly finished and reaping has commenced in places. Planting of sugarcane still continues in Sibsagar. The prospects of tea, sugarcane and cotton are fair. The prospects of early rice is good in Lakhimpur and generally fair in other districts. Prices—common rice—Silchar, 17; Sylhet and Dhubri, 16; Gauhati, Tezpur and Sibsagar, 14; and Nowgong and Dibrugarh, 13 seers per rupee.

**Mysore.**—There was slight rain throughout the Province during the week. Prices are steady. The standing crops are in good condition. The prospects of the season are good. Cattle are healthy. Water and fodder are available.

**Coorg.**—Rainfall—eleven inches 95 cents. Sowing of rice has commenced. The prices of food-grains are normal. The water and fodder-supply is ample.

**Hyderabad.**—Rainfall—43 cents. Lands are being prepared for autumn sowings which have commenced in parts. The late rice harvest is over. Prices—wheat 14, rice 11½ and *juar* 28½ seers per *halli* rupee.

**Rajputana.**—There was rain in parts during the week. Agricultural operations are satisfactory. Land is being prepared for autumn cultivation. The condition of cattle is good. Fodder is sufficient. Prices are favourable.

**Central India.**—There was rain in parts of Gwalior, Indore, Bhopal, Baghelkhand, Bundelkhand and Bhopawar during the week. The fall was insufficient in Gwalior, Baghelkhand and Bundelkhand; and sufficient in Indore and Bhopal. Agricultural operations are in progress in Gwalior, Indore, Bundelkhand, Malwa and Bhopawar. Agricultural stock and pasturage are generally in good condition, but cattle are indifferent in Bhopal. Pasturage is also indifferent in Bhopal and in part of Gwalior. Prices are low in places; normal in Gwalior, Indore and Bhopal; below normal in Baghelkhand and Malwa; and stationary in Bundelkhand and Bhopawar. Locusts are reported from Dhar, Alirajpar and Jobat in Bhopawar.

**Kashmir.**—The weather is bright and warm. Prices are stationary.

**Jammu.**—There was only slight rain during the week in tehsil Kishtwar. Prices are fluctuating. Wheat sells from 14 to 26 and maize 20 to 40 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient. Land is being prepared for autumn sowings.

**Nepal.**—Rainfall 3.79 inches.—The weather has been cloudy and warm. Sowing of lowland rice is finished. The standing crops are doing well. The price of rice is 6½ seers per rupee.

J. WILSON,

Secretary to the Government of India.

D

No. 1997-P.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS AND DESIGNS.

*Simla, the 21st June, 1904.*

## RESOLUTION.

The following report by the Secretary under the Inventions and Designs Act, V of 1888, on the working of his office during the calendar year 1903, is published for general information.

J. WILSON,

Secretary to the Government of India.

No. 1716-P., dated Calcutta, the 24th May, 1904.

From—C. R. WILSON, Esq., Secretary under the Inventions and Designs Act,

To—The Secretary to the Government of India, Department of Revenue and Agriculture.

I have the honour to submit, for the information of the Government of India, the following report on the working of the Office of the Secretary under the Inventions and Designs Act of 1888, during the calendar year 1903.

2. The office was in my charge up to the 13th May 1903, when I was relieved of the duties of Secretary by Mr. J. Macfarlane who held charge till the 26th October 1903. I returned from leave on that date and assumed the duties of my office.

3. The number of applications under Part I of the Act was twelve in excess of the previous year, the number made by residents in India being one hundred and seventy-three and the number made by non-residents being three hundred and sixty-three. The number of applications made by natives of India was forty-seven only. Of the inventions for which protection was sought forty-one were connected with railways, twenty-one with electrical contrivances, the same number with the manufacture of tea, fifteen with the treatment of fibres and seven with the pulling of punkabs.

4. One hundred and twenty applications of 1902 were pending at the commencement of the year, of which eleven were rejected and nine abandoned, leave to file specifications having been granted in the remaining cases. As regards the applications filed during the year under report, permission to file specifications was accorded in four hundred and fifty-two instances and refused in forty-nine, whilst thirteen were treated as abandoned and twenty-two remained undisposed of on the 31st December 1903.

5. The number of references to paid and departmental experts decreased from one hundred and thirty-two in the previous year to one hundred and twenty-eight in the year under report. In sixteen cases fees were paid against three in 1902.

6. Three hundred and thirty specifications were filed during the year. The number was forty-five less than in 1902.

7. Exclusive privileges were kept alive by payment of the prescribed fees in five hundred and forty-two cases or eighty-five more than in the previous year, whilst three hundred and sixty-seven privileges or nineteen less than the previous year, ceased.

8. The applications for the registration of designs numbered forty-one against twenty-eight only in 1902. Of these seventeen were registered; ten were refused and fourteen undisposed of during the year under report.

9. The number of references to the law officers during the year was three or one more than the previous year.

10. The gross revenue for the year amounted to Rs. 49,427-12 as compared with Rs. 45,597-4 in the previous year. This sum was, as usual, largely made up by fees collected for the continuance of privileges and the filing of specifications.

11. Thirteen models were received in the museum during the year under report.

12. The usual statistics are appended to this report.

*Statement showing the proceedings under the Inventions and Designs Act of 1888 during the year 1903 as compared with the years 1902 and 1901.*

	1903.	1902.	1901.
<b>I.—Applications under Part I of the Act for leave to file a specification—</b>			
Number of applications received ...	536	524	496
(a) Granted ...	368	358	340
(b) Rejected ...	48	33	33
(c) Pending ...	112	120	112
(d) Abandoned ...	8	13	11
<b>II.—Applications from residents in India and from other persons—</b>			
Number of applications from residents in India—	173	197	186
(a) Natives of India ...	47	53	46
(b) Anglo-Indians ...	126	144	140
Number of applications from other persons.	363	327	310
<b>III.—Reference to experts—</b>			
Number of applications referred to experts—	128	132	180
(a) On payment of fee ...	16	3	24
(b) Without payment of fee ...	112	129	156
<b>IV.—Specifications—</b>			
Number of specifications filed ...	330	375	412
<b>V.—Applications under Part II for copyright in a design—</b>			
Number of applications for the registration of designs—	41	28	27
(a) Registered ...	17	18	7
(b) Rejected ...	10	10	15
(c) Pending ...	14	...	5
(d) Abandoned ...	...	...	...
<b>VI.—Cases involving points of law—</b>			
Number of cases referred to law officers.	3	2	9

*Statement showing the proceedings under the Inventions and Designs Act of 1888 during the year 1903 as compared with the years 1902 and 1901—contd.*

	1903.	1902.	1901.
<b>VII.—Privileges kept alive by payment of the prescribed fees—</b>			
Number of cases in which exclusive privilege was kept alive—	542	457	439
(a) Under clause 4 (a) of the fourth schedule—	157	135	123
(b) for the fifth year ...	91	87	75
(c) „ sixth year ...	67	58	81
(d) „ seventh year ...	66	56	48
(e) „ eighth „ ...	44	38	26
(f) „ ninth „ ...	40	20	29
(g) „ tenth „ ...	21	23	19
(h) „ eleventh „ ...	30	15	16
(i) „ twelfth „ ...	13	13	22
(j) „ thirteenth „ ...	13	12	...
<b>VIII.—Applications for extension of privileges—</b>			
Number of applications received ...	...	...	...
„ „ granted ...	...	...	...
„ „ refused ...	...	...	...
<b>IX.—Privileges lapsed—</b>			
Number of cases in which exclusive privileges ceased through non-payment—	367	386	331
(a) Of the fee prescribed in clause 4 (a) of the fourth schedule—	264	275	269
(b) of the fifth year's fee ...	42	34	25
(c) „ sixth „ „ ...	17	15	10
(d) „ seventh „ „ ...	12	28	8
(e) „ eighth „ „ ...	12	8	6
(f) „ ninth „ „ ...	5	6	7
(g) „ tenth „ „ ...	1	4	3
(h) „ eleventh „ „ ...	7	2	...
(i) „ twelfth „ „ ...	3	4	3
(j) „ thirteenth year's fee ...	4	10	Nil.



*Statement showing the proceedings under the Inventions and Designs Act of 1888 during the year 1903 as compared with the years 1902 and 1901—concl'd.*

	1903.	1902.	1901.
	RS. A. P.	RS. A. P.	RS. A. P.
<b>X.—Income from fees—</b>			
Applications under sections 5 and 15	5,400 0 0	5,360 0 0	4,940 0 0
Specifications ... ..	13,220 0 0	11,250 0 0	12,390 0 0
Extension of time ... ..	430 0 0	610 0 0	465 0 0
Continuance of exclusive privilege	29,200 0 0	27,000 0 0	26,210 0 0
Applications under section 51 ...	270 0 0	280 0 0	260 0 0
Inspection ... ..	127 0 0	116 0 0	106 0 0
Copying ... ..	484 4 0	600 4 0	455 5 0
Drawings ... ..	296 8 0	331 0 0	317 12 0
Amendment of specifications ...	...	50 0 0	40 0 0
Miscellaneous ... ..	...	...	...
<b>Total</b> ...	<b>49,427 12 0</b>	<b>45,597 4 0</b>	<b>45,184 1 0</b>
<b>Refund</b> ...	<b>100 0 0</b>	<b>50 0 0</b>	<b>84 0 0</b>
<b>Net Total Income</b> ...	<b>49,327 12 0</b>	<b>45,547 4 0</b>	<b>45,100 1 0</b>

GOVERNMENT OF INDIA.  
PUBLIC WORKS DEPARTMENT.  
RAILWAY STATISTICS.

## STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RESULTS OF WORKING DURING 1ST-HALF OF YEAR.																RESULTS OF WORKING FOR OFFICIAL YEAR.			
RAILWAYS.	AVERAGE EARNINGS PER MILE PER WEEK.		Mean mileage worked.		Total earnings for week ending.		Earnings per mile open for week.		Total earnings from 1st January to		Increase.	Decrease.	Total earnings from 1st April to		Increase.	Decrease.			
	During 1st-half of 1903.	During official year 1902-03.	1903.	1904.	13th June 1903.	11th June 1904.	1903.	1904.	13th June 1903.	11th June 1904.			13th June 1903.	11th June 1904.					
Standard gauge.																			
State and Guaranteed Railways.																			
East Indian	709	671	1,962	1,971	14,18,453	16,11,000	723	817	3,40,60,689	3,50,34,000	9,73,311	...	1,56,44,336	1,60,27,000	3,82,664	...			
Bengal Central	172	183	129	139	20,907	18,900	150	136	5,64,523	5,78,000	13,477	...	2,50,858	2,38,000	...	12,858			
Bengal-Nagpur (inclgd. Raipur-Dhamtari 2' 6")	184	169	1,805	1,866	2,58,389	2,96,000	143	159	74,58,206	90,36,000	15,77,794	...	31,39,911	37,32,000	5,92,089	...			
Great Indian Peninsula system	691	534	1,560	1,569	8,88,008	8,52,000	566	543	2,60,56,264	2,44,64,000	...	...	1,12,88,126	1,09,11,000	...	3,77,126			
Indian Midland (inclgd. Bhopal-Itarsi)	227	217	916	924	1,96,533	1,94,000	215	210	47,90,620	44,66,000	...	...	20,40,489	21,82,000	1,41,511	...			
Berwada extn. (East Coast State)	320	283	21	21	5,857	5,200	279	248	1,57,278	1,42,000	...	...	63,949	71,400	7,451	...			
North Western (inclgd. Nowshera-Dargai 2' 6")	283	255	3,266	3,266	11,42,677	12,42,000	350	380	2,09,21,100	2,42,90,000	33,68,900	...	1,03,33,492	1,09,32,000	5,98,508	...			
Oudh and Rohilkhand (inclgd. m. g.)	265	229	1,162	1,216	2,96,463	3,11,000	255	256	71,38,177	74,00,000	2,61,823	...	34,55,560	37,05,000	2,49,440	...			
Eastern Bengal (inclgd. metre and 2' 6")	312	380	898	(a) 957	2,58,940	(a) 2,35,000	288	246	65,29,267	71,46,000	6,16,733	...	26,80,754	27,59,000	78,246	...			
Bombay, Baroda and Central India	809	657	461	504	3,82,934	3,59,000	831	712	87,40,874	85,78,000	...	...	44,39,275	42,18,000	...	2,21,275			
Madras	280	259	901	905	2,75,295	2,71,000	306	299	57,65,881	59,95,000	2,29,119	...	27,58,399	27,61,000	2,601	...			
" North-East line	192	173	494	495	90,732	85,000	184	172	22,37,712	23,76,000	1,38,288	...	10,32,961	10,87,000	54,039	...			
Hardwar-Dehra	171	152	32	32	6,842	5,800	204	181	1,26,639	1,18,000	...	...	63,436	52,100	...	11,336			
Rajputana-Malwa (inclgd. Godhra-Rutlam-Nagda 5' 6")	276	268	1,784	1,784	4,75,993	4,62,000	267	259	1,15,75,776	1,02,32,000	...	...	51,48,058	46,21,000	...	5,27,058			
Palanpur-Deesa	39	36	17	17	621	500	36	29	15,833	12,200	...	...	7,694	5,600	...	2,094			
South Indian	209	191	1,124	1,124	2,54,573	2,41,000	226	214	53,35,538	53,63,000	27,462	...	25,07,017	24,97,000	...	10,017			
Tinnevely-Quilon	96	82	19	(b) 78	2,263	(b) 5,700	119	73	40,057	(b) 1,08,000	67,943	...	19,051	(b) 49,800	30,749	...			
Tanjore District Board	108	103	71	99	7,992	10,700	113	108	1,71,935	2,16,000	44,065	...	83,625	1,07,000	23,375	...			
Southern Mahrattá (inclgd. Gl-M. Fron. sec.)	128	115	1,165	1,165	1,70,429	1,97,000	146	169	34,62,493	40,01,000	5,38,537	...	18,31,698	21,08,000	2,76,302	...			
Mysore section (Southern Mahratta)	106	107	296	296	35,271	29,200	119	99	7,44,138	7,35,000	...	...	3,61,052	3,21,000	...	40,052			
Bengal and N. W. (inclgd. Tirhoot sec.)	93	158	1,331	1,388	2,77,366	3,05,000	208	220	59,68,672	63,78,000	4,09,328	...	30,08,350	30,71,000	62,650	...			
Lucknow-Bareilly	138	127	210	210	29,678	34,700	141	165	7,31,548	7,72,000	1,99,334	...	3,52,585	3,63,000	10,415	...			
Assam-Bengal	66	68	643	740	37,712	49,400	59	67	9,52,666	11,52,000	1,99,334	...	4,00,259	4,29,000	28,741	...			
Burma	220	202	1,311	1,337	2,51,147	2,33,000	192	174	69,08,572	75,82,000	6,73,428	...	27,67,779	29,35,000	1,67,221	...			
Brahmaputra-Sultanpur	64	79	59	(c)	3,388	(c)	57	...	89,901	(d) 73,900	...	...	38,665	(e) 10,500	...	28,165			
Jodhpur-Hyderabad (British section)	94	78	124	124	12,398	13,800	100	111	2,69,318	2,91,000	21,682	...	1,29,847	1,34,000	4,153	...			
Nilgiri	349	337	17	17	6,436	6,900	379	466	1,36,036	1,34,000	...	...	78,443	69,500	...	8,943			
Special } Jorhat	52	57	30	30	1,810	2,300	60	77	35,846	32,500	...	...	16,538	15,300	...	1,238			
gauge.																			
TOTAL	314	286	22,924	22,924	68,95,529	70,77,100	312	318	16,00,65,529	16,67,05,600	37,40,071	...	7,39,42,227	7,54,12,200	14,69,973	...			

Standard gauge.

Metre gauge.

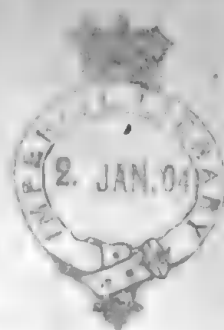
	Standard Gauge.	Metric Gauge.	Special Gauge.
Tarapur - South Behar	79	79	103
Southern Punjab (Delhi-Samasat)	425	425	85
Rajpura-Bhatinda	107	107	182
Ludhiana-Dhuri-Jakkhal	79	79	89
The Nizam's Guaranteed State	334	334	261
Tapti Valley	105	105	134
Petlad-Cambay	32	32	80
Nagda-Ujjain	34	34	82
Bina-Coona-Baran	148	148	35
Bhopal-Ujjain	114	114	89
Kolar Gold-fields	10	10	392
Rohilkhand and Kumaon (Co.'s sec.)	66	66	165
Sagauli-Raxaul	18	18	54
Noakhali (Bengal)	30	30	30
Mymensingh-Jamalpur-Jagannathganj	53	53	74
Bengal-Doonars	36	36	122
Bengal-Doonars extensions	108	108	143
Dibru-Sadiya	78	78	208
Shoranur-Cochin	65	65	76
Ahmedabad-Patantij	55	55	58
Ahmedabad-Dholka	34	34	36
The Gekwar's railway	122	122	63
Kolhapur	80	80	83
Yeshwantpur-Mysore Fron. sec. (incldg. M. Nanjangd)	77	77	72
Birur-Shimoga	33	33	32
Hyderabad-Goddavari Valley	392	392	108
Bhavnagar-Gondal-Junágad-Porbandar	334	334	82
Jetalisar-Rajkot	46	46	60
Jamnagar	54	54	45
Dhrangadra	21	21	48
Jodhpur-Bikaner	700	700	64
Udaipur-Chitor	67	67	58
Darjeeling-Himalayan	51	51	326
Kalka-Simla	...	...	...
Cooch Behar	34	34	69
The Gekwar's Dabhoi	79	79	52
Rajpipla	37	37	21
Mori	94	94	63
Barai	22	22	101
Total	4,431	4,526	106
Grand Total	26,258	26,800	256

(a) Includes the Brahmaputra-Sultanpur railway purchased by the State.	(d) Total earnings from 1st January to 16th April 1904.
(b) Including Native State section opened on 1st June 1904.	(e) Total earnings from 1st to 16th April 1904.
(c) Purchased by the State and amalgamated with the Eastern Bengal State railway.	(f) From 15th May to 13th June 1903.
	(g) From 23rd February to 13th June 1903.
	(h) Opened from 9th November 1903.

**A. R. JACOBSON,**  
*Offg. Under Secretary to the Govt. of India.*

SIMLA, the 23rd June, 1904.

*Printed and published for the GOVERNMENT OF INDIA at the GOVERNMENT CENTRAL PRINTING OFFICE, Simla.*



# The Gazette of India.

**EXTRAORDINARY.**

PUBLISHED BY AUTHORITY.

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CALCUTTA; FRIDAY, JANUARY 1, 1904.

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## **STAR OF INDIA.**

### NOTIFICATION.

*Fort William ; the 1st January, 1904.*

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the said Order :

#### *To be Knights Commanders.*

The Honourable Mr. ARUNDEL TAGG ARUNDEL, C.S.I., Indian Civil Service, an Ordinary Member of the Council of the Governor-General.

The Honourable Mr. JAMES AUSTIN BOURDILLON, C.S.I., Indian Civil Service, Resident in Mysore and Chief Commissioner of Coorg, lately Acting Lieutenant-Governor of Bengal.

#### *To be Companions.*

The Honourable Mr. EDMUND MCGILDOWNY HOPE FULTON, Indian Civil Service, Member of the Council of the Governor of Bombay.

ALFRED BRERETON, Esquire, Secretary to the Government of India, Public Works Department, Railway Branch.



- The Honourable Mr. JOHN HOOPER, Indian Civil Service, Member of the Board of Revenue, and a Member of the Council of the Lieutenant-Governor of the United Provinces for making Laws and Regulations.
- The Honourable Mr. WILLIAM THOMAS HALL, Indian Civil Service, Financial Commissioner of Burma, and a Member of the Council of the Lieutenant-Governor of Burma for making Laws and Regulations.
- The Honourable Mr. RICHARD TOWNSEND GREER, Indian Civil Service, Chairman of the Corporation of Calcutta, and a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.
- Lieutenant-Colonel ROBERT HENRY JENNINGS, Royal Engineers, Resident in the Western States of Rajputana.
- HAROLD ARTHUR STUART, Esquire, Indian Civil Service, Inspector-General of Police, Madras, lately Secretary, Indian Police Commission.

By Order of the Grand Master,

L. W. DANE,

*Secretary to the Most Exalted  
Order of the Star of India.*

## INDIAN EMPIRE.

### NOTIFICATION.

*Fort William ; the 1st January, 1904.*

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the said Order :

#### *To be Knights Commanders.*

The Honourable Major-General Sir EDMOND ROCHE ELLES, K.C.B., Royal Artillery, an Ordinary Member of the Council of the Governor-General.

Sardar SULTAN JAN SADDOZAI, C.I.E., lately Extra Assistant Commissioner at Head-Quarters, Kohat.

#### *To be Companions.*

WILLIAM THOMAS BLANFORD, Esquire, LL.D., F.R.S., formerly of the Geological Survey of India.

The Honourable Mr. GOPAL KRISHNA GOKHALE, an Additional Member of the Council of the Governor-General for making Laws and Regulations.

ROBERT DOUGLAS HARE, Esquire, Commissioner of Berar.

WILLIAM BELL, Esquire, Director of Public Instruction in the Punjab, and Under Secretary to the Government of the Punjab, Educational Department.

CLAUDE HAMILTON ARCHER HILL, Esquire, Indian Civil Service, Deputy Secretary to the Government of India in the Foreign Department, lately Private Secretary to the Governor of Bombay.

EDWARD HENRY SCAMANDER CLARKE, Esquire, Assistant Secretary to the Government of India, Foreign Department.

WEBSTER BOYLE GORDON, Esquire, A.M.I.C.E., Superintending Engineer, lately Secretary to the Indian Irrigation Commission.

JAMES WALKER, Esquire, Indian Civil Service, Deputy Commissioner of Nagpur.

Major ROBERT ARTHUR EDWARD BENN, Indian Army, Vice-Consul for Seistan and Kain.

MADHU SUDHAN DAS, Esquire, of Cuttack, lately a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.

GEORGE JAMES PERRAM, Esquire, M.I.C.E., lately Chief Engineer and Secretary to the Chief Commissioner of Assam, Public Works Department.

Raja PARTAB BAHADUR SINGH, Talukdar of Kila Partabgarh, Oudh.

Raja JAHANDAD KHAN, Khan Bahadur, Extra Assistant Commissioner in the Punjab.

By Order of the Grand Master,

L. W. DANE,

*Secretary to the Most Eminent  
Order of the Indian Empire.*

## FOREIGN DEPARTMENT.

### NOTIFICATION.

*Fort William; the 1st January, 1904.*

His Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on WALTER MYTTON COLVIN, Esquire, Barrister-at-Law, lately a Member of the Indian Police Commission.

L. W. DANE,

*Secretary to the Government of India.*

## FOREIGN DEPARTMENT.

### NOTIFICATIONS.

*Fort William; the 1st January, 1904.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Brijraj Singh Deo, Zamindar of Khariar in the Raipur district of the Central Provinces, the title of Raja, as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maulvi Lutfur Rahman, Teacher of Arabic in the Calcutta Madrassa, the title of Shams-ul-Ulama, as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Kurnool Abdul Karim Sahib, Municipal Councillor, and Honorary Magistrate, Bellary, in the Madras Presidency.

Maulvi Syed Muhammad Nazir-ud-din, Deputy Magistrate in the Bengal Presidency.

Saiyid Jalal-ud-din Haidar, 1st grade Inspector of Police in the United Provinces

Khan Sahib Ghulam Muhammad Hussain Khan, of Delhi, in the Punjab.

Yar Muhammad Khan, Malik of the Malikdin Khel section of the Khyber Afridis.

Khan Sahib Sher Jang, Surveyor, Survey of India Department.

Subadar Wazir Mahomed Khan, Magwe Battalion, Burma Military Police.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Dwarka Nath Mitter, late a District and Sessions Judge in the Bengal Presidency.

Babu Narain Chandra Naik, Deputy Magistrate and Deputy Collector and Tahsildar of Angul, in Orissa, in the Bengal Presidency.

Senior Civil Assistant Surgeon Moti Lal Mookerji, in the Bengal Presidency.

Babu Sital Prasad, Vice-Chairman of the Gaya Municipality, in the Bengal Presidency.

Babu Gyanendra Nath Chakravarti, Inspector of Schools in the United Provinces.

Bhupal Chandra Basu, Assistant to the Director of Land Records and Agriculture in Assam.

Ramchandra Shridar Joshi, Extra Assistant Commissioner and Assistant Director of Agriculture in the Central Provinces.

Lala Roshan Lal, Superintendent of the Dhar State, in Central India.

Rai Sahib Ghamandi Lal, Superintendent, Imperial Service Transport Corps, Bharatpur, in Rajputana.

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His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

M. R. Ry. Thittagudi Sabramania Aiyar, Vakil of the High Court, Madras.

M. R. Ry. T. Jey Singh, 1st Class Inspector of Railway Police, Madras Presidency.

Choitram Ramchandra, retired Deputy Collector, Sind, in the Bombay Presidency.

Trikamlal Dinanath, Diwan of the Dharampur State, in the Surat Agency of the Bombay Presidency.

Thakur Durjan Singh, Member of the Alwar State Council, of Jaoli, Alwar, in Rajputana.

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His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Bahadur as a personal distinction upon—

Sardar Pritam Singh, Bakhshi of the forces of the Patiala State, in the Punjab.

Subadar Hem Karan Rai, of the Lushai Military Police, Assam.

---

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon—

Nuthed Muhammad Usman Sahib, Civil Surgeon, Negapatam, in the Madras Presidency.

Inayatulla Khan, Superintendent of Conservancy, Bareilly Cantonment, in the United Provinces.

Abdul Malik Khan, 2nd Grade Inspector of Police in the United Provinces.

Sandhe Khan, Inspector of Police, Delhi, in the Punjab.

Miyan Hussain Bakhsh, Extra Assistant Commissioner in the North-West Frontier Province.

Babu Miran Bakhsh, Temporary Supervisor, Quetta-Nushki Railway.

Munshi Ahmed Din, Attaché, Consulate-General, Meshed.

---

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib as a personal distinction upon—

Babu Behary Lal Auddy, Head Assistant to the Superintending Engineer, South-Western Circle, Bengal Presidency.

Pandit Kishan Lal Misra, Vakil of the High Court and Sub-Government Pleader, Partabgarh, in the United Provinces.

Babu Vidya Natha Singh, Assistant Surgeon, Plague Medical Officer,  
Lahore District, Punjab.

Seth Motilal of Narsinghpur, in the Central Provinces.

Devi Das, a Superintendent of the Paper Currency Office, Lahore, in the  
Punjab.

Ram Singh, Surveyor, Survey of India Department.

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His Excellency the Viceroy and Governor-General is pleased to confer  
the title of Rao Sahib as a personal distinction upon—

M. B. Ry. N. Venkatapathi Naidu Garu, pensioned Tahsildar and Chair-  
man of the Conjeeveram Municipal Council, Madras Presidency.

Mohobat Sing Haribhai, Chief Constable of the Kathiawar Agency Police,  
Bombay Presidency.

Umiashankar Jivanram, Kamdar, Chuda State, Kathiawar Agency, Bombay  
Presidency.

Narayan Vinayak Gole, Pleader, and Vice-President of the Nasik Munici-  
pality, in the Bombay Presidency.

Thakur Bharat Singh, Member of the Kishangarh State Council, in  
Rajputana.

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His Excellency the Viceroy and Governor-General is pleased to confer  
upon Mir Mehrab Khan, Gitchki, Baluchistan, the title of Sardar, as a personal  
distinction.

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His Excellency the Viceroy and Governor-General is pleased to confer  
upon Hkun Htôn, Myosa of Mōng Nawng, Southern Shan States, the title of  
Kyet thaye zaung shwe Salwè ya Min, as a personal distinction.

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His Excellency the Viceroy and Governor-General is pleased to confer  
upon Maung Po Kyu (1), Inspector of Police, Pegu District, in Burma, the  
title of Thuye gaung ngwe Da ya Min, as a personal distinction.

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His Excellency the Viceroy and Governor-General is pleased to confer upon  
Maung Myat U, retired Myoók, 1st grade, Toungoo District, in Burma, the  
title of Ahmudan gaung Tazeik ya Min, as a personal distinction.

L. W. DANE,  
*Secretary to the Government of India.*



## KAISAR-I-HIND MEDAL.

### NOTIFICATIONS.

*Calcutta, the 1st January 1904.*

His Excellency the Viceroy and Governor-General of India is pleased to announce that the KING-EMPEROR has been graciously pleased to award the Kaisar-i-Hind Medal for Public Service in India of the First Class to—

Dr. Louis Klopsch, Ph.D., Editor of the *Christian Herald*, New York.

Major Edward St. Aubyn Wake, Indian Army, Cantonment Magistrate of Mhow, Central India.

Raja Ravi Varma, of Travancore.

His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal for Public Service in India of the Second Class to—

Colonel Muhammad Abdul Majid Khan, Foreign Minister, Patiala State, Punjab.

Munshi Amar Singh, Deputy Collector in the Alwar State, Rajputana.

Mrs. Isabel Brander, late Inspectress of Girls' Schools, Madras.

The Reverend William Isaac Chamberlain, Ph.D., Principal of the American Arcot Mission College, Vellore, Madras Presidency.

John Charles Clancey, Esq., F.R.A.S., F.R.G.S., Assistant Director of Land Records and Agriculture, Burma.

Miss R. Greenfield, Superintendent, Charlotte Hospital, Ludhiana, Punjab.

Alan Bertram Napier, Esq., Indian Civil Service, Deputy Commissioner of Raipur, Central Provinces.

H. H. RISLEY,

*Secretary to the Government of India,  
Home Department.*

## INDIAN ORDER OF MERIT (CIVIL DIVISION).

### NOTIFICATION.

*Calcutta, the 1st January 1904.*

The Governor-General in Council is pleased to sanction the admission to the Third Class of the Civil Division of the Indian Order of Merit of Dafadar Kamrudin Hidayatali, of the Kathiawar Agency Police, for conspicuous bravery displayed by him in June 1903 near Chuda in the Kathiawar Agency, in the course of an encounter with a desperate gang of Miana dakuits holding a strong natural position with arms of precision.

H. H. RISLEY,

*Secretary to the Government of India,  
Home Department.*



# The Gazette of India.

## EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

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CALCUTTA, SATURDAY, FEBRUARY 13, 1904.

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### FOREIGN DEPARTMENT.

#### NOTIFICATION.

*Fort William; the 13th February, 1904.*

No. 513 E.-B.

The following communication addressed by His Majesty's Secretary of State for Foreign Affairs to the Right Hon'ble St. John Brodrick, His Majesty's Secretary of State for India, is published for general information and guidance :—

"His Majesty being fully determined to observe the duties of neutrality during the existing state of war between Russia and Japan, and being, moreover, resolved to prevent, as far as possible, the use of His Majesty's harbours, ports, and coasts and the waters within His Majesty's territorial jurisdiction in aid of the warlike purposes of either belligerent, has commanded me to communicate to you, for your guidance, the following rules which are to be treated and enforced as His Majesty's orders and directions :—

"**RULE I.**—During the continuance of the present state of war, all ships of war of either belligerent are prohibited from making use of any port or roadstead in the United Kingdom, the Isle of Man, or the Channel Islands, or in any of His Majesty's Colonies or Foreign possessions or dependencies or of any waters, subject to the territorial jurisdiction of the British Crown as a station or place of resort for any warlike purpose or for the purpose of obtaining any facilities for warlike equipment. And no ship of war of either belligerent shall hereafter be permitted to leave any such port, roadstead, or waters from which any vessel of the other belligerent (whether the same shall be a ship of war or a merchant ship) shall have previously departed until after the expiration of at least twenty-four hours from the departure of such last mentioned vessel beyond the territorial jurisdiction of His Majesty.

"**RULE II.**—If there is now in any such port, roadstead, or waters, subject to territorial jurisdiction of the British Crown, any ship of

war of either belligerent, such ship of war shall leave such port, roadstead, or waters within such time, not less than twenty-four hours, as shall be reasonable, having regard to all circumstances and the conditions of such ship as to repairs, provisions, or things necessary for the subsistence of her crew. And, if after the date hereof any ship of war of either belligerent shall enter any such port, roadstead, or waters, subject to the territorial jurisdiction of the British Crown, such ship shall depart and put to sea within twenty-four hours after her entrance into any such port, roadstead, or waters, except in case of stress of weather, or of her requiring provisions or things necessary for the subsistence of her crew, or repairs, in either of which cases the authorities of the port or of the nearest port (as the case may be) shall require her to put to sea as soon as possible after the expiration of such period of twenty-four hours without permitting her to take in supplies beyond what may be necessary for her immediate use, and no such vessel, which may have been allowed to remain within British waters for the purpose of repair, shall continue in any such port, roadstead, or waters for a longer period than twenty-four hours after her necessary repairs shall have been completed. Provided, nevertheless, that, in all cases in which there shall be any vessels (whether ships of war or merchant ships) of both the said belligerent parties in the same port, roadstead, or waters within the territorial jurisdiction of His Majesty, there shall be an interval of not less than twenty-four hours between the departure therefrom of any such vessel (whether a ship of war or merchantman) of the one belligerent and the subsequent departure therefrom of any ship of war of the other belligerent. And the time hereby limited for the departure of such ships of war respectively shall always in case of necessity be extended so far as may be requisite for giving effect to this proviso, but no further or otherwise.

"RULE III.—No ship of war of either belligerent shall hereafter be permitted, while in any port, roadstead, or waters, subject to territorial jurisdiction of His Majesty, to take in any supplies except provisions and such other things as may be requisite for the subsistence of her crew and except so much coal only as may be sufficient to carry such vessel to the nearest port of her own country or to some nearer named, neutral destination; and no coal shall be again supplied to any such ship of war in the same or any other port, roadstead, or waters, subject to the territorial jurisdiction of His Majesty, without special permission until after the expiration of three months from the time when such coal may have been last supplied to her within British waters as aforesaid.

"RULE IV.—Armed ships of either belligerent are interdicted from carrying prizes made by them into the ports, harbours, roadsteads, or waters of the United Kingdom, the Isle of Man, the Channel Islands, or any of His Majesty's Colonies or possessions abroad.

"The Governor or other chief authority of each of His Majesty's territories or possessions beyond the seas shall forthwith notify and publish the above rules".

The Governor-General in Council is pleased to direct that the Orders and Directions of His Majesty the King, Emperor of India, as contained in the above communication, are to be obeyed by all persons within the limits of His Majesty's territories and possessions in India.

L. W. DANE,  
*Secretary to the Government of India.*



# The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

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CALCUTTA, TUESDAY, MARCH 22, 1904.

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## MILITARY SECRETARY'S OFFICE.

### NOTIFICATION.

*Calcutta, the 22nd March 1904.*

**No. 247-M.**

Intelligence having been received of the death of Field Marshal His Royal Highness George William Frederick Charles, Duke of Cambridge, K.G., K.T., K.P., G.C.B., G.C.S.I., G.M.M.G., G.C.I.E., G.C.V.O., Court Mourning is ordered till 29th April 1904.

When attending at the Viceregal Court, ladies will appear in black and officers in uniform will wear a crape band on the left arm.

By Command,

**E. BARING, Lt.-Col.,**  
*Military Secretary to the Viceroy.*

## Financial Summary.

Accounts, 1902-1903, show Revenue greater than Revised Estimate by £542,415: Military Receipts are more by £204,390, Salt by £144,405, Railways by £107,500, Customs by £90,936, Other Heads by £57,123, Excise by £49,042. Land Revenue is less by £51,655, and Irrigation by £66,010.

Expenditure is £211,366 more than Revised: Army Services are more by £190,892, Other Public Works by £169,407, Salaries and Expenses, Civil Departments, by £49,343, and Railways by £39,151: Direct Demands on Revenue are less by £101,831; and under Provincial Surpluses added to Provincial balances and charged as expenditure, decrease of £114,640. Final result: Surplus increased by £331,049.

Revised Estimate, 1903-1904, shows Revenue increase £6,712,400. Chief increases: Land Revenue, £152,700; Opium, £1,354,900; Salt, £206,700; Excise, £420,400; Customs, £316,200; Other Heads, £176,900; Interest, £86,600; Mint, £2,345,500; Receipts Civil Departments, £190,700; Railways, £1,106,100; Irrigation, £161,400; Other Public Works, £71,100; Minor increases, £153,400. Only decrease, Telegraphs, £30,200. Increase of Expenditure, £4,949,900: increase under Mint, £2,212,900; under Provincial Surpluses and Deficits, £2,584,700, including grants to Provincial Governments £1,726,700, of which £1,000,000 in connection with new Provincial Settlements; Direct Demands on Revenue, £240,300, chiefly heavy expenditure on Opium; Railways, £292,400, for working expenses for increased traffic; Other Public Works, £97,400; Army Services, £164,400, chiefly due to expenditure on Missions, Aden, Seistan, and Thibet, partly counterbalanced by certain savings; Miscellaneous Civil Charges, £68,800, writing off irrecoverable takavi advances. Decrease of expenditure under Salaries and Expenses, Civil Departments, £368,100; minor decreases aggregate £342,900. Final result: Surplus increased by £1,762,500.

Estimates, 1904-1905, as compared with Revised Estimate: Land Revenue, increase, £329,200; Excise, £124,500; Stamps, £49,000; Other Heads, £94,700; Railways, £176,400; these, with minor items, £20,800, give total anticipated increase in Revenue, £794,600. Increase under Land Revenue, due to recovery after famine, is fairly general. Anticipated decreases in Revenue are: Opium, £781,600; Mint, £2,516,100; Other Public Works, £68,000; Receipts by Military Department, £172,500; other minor items, £175,600. Total decrease, £3,713,800. Total net decrease, £2,919,200. Total Revenue, £80,148,600.

Expenditure increase, principal items: Direct Demands on Revenues, £198,400; Post Office, £116,000; Salaries and Expenses of Civil Departments, £916,800; Railway Revenue Account, £676,800; Other Public Works, £524,500; Army Services, £1,258,400, including £700,000 for new artillery and rifles, £493,900 for additional pay to British troops, and £326,000 for Seistan, Thibet and Aden Missions, partly counterbalanced by certain savings; Special Defences, £228,300; other minor groups, £109,300. Total increase, £4,028,500. Decreases: Mint, £2,385,000; Miscellaneous Civil Charges, £129,700; Interest, £122,500. Net result, increased expenditure, £1,391,300. Net decrease under Provincial Surpluses and Deficits, £2,518,000. Total Expenditure, £79,229,900. Final estimated Surplus, £918,700.

Estimated Capital expenditure on Railways and Irrigation, £8,940,900, of which £6,310,300 for State Railways, £1,797,300 for Railway Companies, and £833,300 for Major Irrigation Works. Discharging Permanent Debt, £1,088,800; discharging Temporary Debt, £333,300; net payments under Deposits, Advances, and Remittances, £1,407,500. Total Capital requirements, £11,770,500. To be raised by Railway Companies, £2,917,200; increase of Permanent Debt by £4,500,000, including Indian Loan 3 crores of rupees; addition to Unfunded Debt, £688,100; reduction of combined Balances, £2,746,500. Closing Balances, March 31st, 1905, India £11,060,616, England £4,696,287. Council Bills, estimated drawings, £16,500,000.

Railway programme Expenditure: Open Lines, £3,657,800; Lines under Construction, £3,333,000; Lines to be commenced next year, £609,200; purchasing four railways referred to the Secretary of State, £400,000. Total £8,000,000.

Provincial Settlements of Assam, Bengal, United Provinces, and Madras have been revised; revision involves surrender to the Local Governments of £159,300 of Imperial Revenue. No term fixed for duration of new Settlements.

Economic progress very satisfactory.





# The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, WEDNESDAY, MARCH 23, 1904.

## FINANCIAL STATEMENT FOR 1904-1905.

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## FINANCIAL STATEMENT FOR 1904-1905.

## PART I.

1. With Your Excellency's permission, I will now lay before the Legislative Council the actual financial results of the year 1902-1903; our Revised Estimates for 1903-1904; and our Budget Estimates for the coming financial year 1904-1905.

2. In their briefest form, and leaving out Capital, Debt, and Remittance transactions, the figures are as follows:—

					1902-1903 (Accounts).
Revenue	:	:	:	:	£
Expenditure (charged against Revenue)	:	:	:	:	77,434,915
					74,365,366
				Surplus	3,069,549
					1903-1904 (Revised Estimate).
Revenue	:	:	:	:	£
Expenditure (charged against Revenue)	:	:	:	:	83,067,800
					80,356,600
				Surplus	2,711,200
					1904-1905 (Budget Estimate).
Revenue	:	:	:	:	£
Expenditure (charged against Revenue)	:	:	:	:	80,148,600
					79,229,900
				Surplus	918,700

## Accounts, 1902-1903.

3. The final accounts of the financial year 1902-1903 show a surplus of £3,069,549, being an increase of £2,231,849 over the original Estimate which showed a surplus of £837,700, and of £331,049 over the Revised Estimate.

4. On the Expenditure side, the accounts show an increase of £832,666, as compared with the original Estimate, and of £211,366, as compared with our Revised Estimate.

5. On the Revenue side, the more important differences between Accounts and Revised Estimate are under receipts by Military Department—increase of £204,390; Salt—increase of £144,405; Railways—increase of £107,500; Customs—increase of £90,936; Other Heads—increase of £57,123; and Excise—increase of £49,042. Against these rather considerable increases we have decreases under Land Revenue, and under Irrigation of £51,655 and £66,010 respectively. The result of these and other minor changes is an actual increase in revenue of £542,415, as compared with the Revised Estimate, and allowing for an increase in expenditure of £211,366, the final result is an increase of the surplus by £331,049.

Increase in the receipts by Military Department occurred partly in India and partly in England and was due, in the former, chiefly to credits taken for value of equipment, etc., supplied for Imperial service requirements abroad. The increase in England was mainly due to earlier recoveries of contributions towards pensions of Indian Native soldiers lent for Imperial service. The increase under Salt was contributed by all the provinces and is attributable to our under-estimate of payments on clearances of salt for trade stocks, during the last weeks of the year. We apprehended that traders would anticipate a reduction in the duty, and would accordingly delay clearances. The increase under Railways is the aggregate result of minor differences due to under-estimates of traffic on several lines. Under Customs, the increase occurred chiefly in Burma, Madras, and Bombay, and was due to large exports of rice, and to more

extensive imports of petroleum, silver, copper, and spirits. The increase under Other heads of Revenue occurred chiefly under Forests in Burma and Madras; that under Excise chiefly in Burma and Berar.

The decrease under Land Revenue was due to over-estimate of collection in Bombay and Burma; under Irrigation, to an over-estimate in the Punjab.

6. As regards expenditure, the more important variations in figures as between the Accounts and the Revised Estimate, are increases of £190,892 under Army Services; £169,407 under Other Public Works; £49,343 under Salaries and Expenses of Civil Departments; and of £39,151 under Railway Revenue Account; and decreases of £101,831 under Direct Demands on Revenue, and of £114,640 under provincial surpluses added to the provincial balances and charged as expenditure. These items account for the greater portion of the total differences noted.

The increased expenditure under Army Services occurred under effective charges both in India and in England; in India, under Supply and Transport, Ordnance, and Miscellaneous Services; and in England, under "Stores," due to larger payments than anticipated, on account of indents. The increase under Other Public Works was due to unexpectedly heavy expenditure in the last two months of the financial year. Under Salaries and Expenses of Civil Departments, the increase occurred chiefly under Education, and was due to larger payments than were anticipated on account of grants-in-aid to certain schools. The increase under Railway Accounts was chiefly on account of working expenses on the North Western and Great Indian Peninsula Railways, and was due to increased train mileage compensated by improved earnings. Savings under Assignments and Compensation, Land Revenue, and Forest, are the principal causes of the decrease under Direct Demands on Revenues. The decrease under Provincial Surplus is the result of larger expenditure than anticipated in Bengal, the United Provinces, and Madras.

#### Revised Estimate, 1903-1904.

7. The Revised Estimate of Revenue shows an anticipated increase over the original estimate of £6,712,400 and, allowing for an increase in expenditure (including Provincial surpluses and deficits) of £4,949,900, results in a total anticipated surplus of £2,711,200 as compared with the Budget Estimate which showed a surplus of £948,700. This considerable excess surplus is due to an increase of revenue in greater or less proportion under all heads, except Telegraphs, the returns from which have unfortunately disappointed us, yielding £30,200 less than the estimate, £22,779 less than in 1902-1903, and £53,909 less than in 1901-1902.

#### REVENUE.

8. The following are the increases in the Revised over the Budget Estimate, under the different heads, and allowing for the failure under Telegraphs, they result in a total increase of revenue of £6,712,400:—

	£
Land Revenue . . . . .	152,700
Opium . . . . .	1,354,900
Salt . . . . .	206,700
Stamps . . . . .	41,200
Excise . . . . .	420,400
Customs . . . . .	316,200
Other Heads . . . . .	176,900
Interest . . . . .	86,600
Post Office . . . . .	39,400
Mint . . . . .	2,345,500
Receipts by Civil Departments . . . . .	190,700
Miscellaneous . . . . .	40,200
Railways . . . . .	1,106,100
Irrigation . . . . .	161,400
Other Public Works . . . . .	71,100
Receipts by Military Department . . . . .	32,600
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	6,742,600
Telegraphs (decrease) . . . . .	30,200
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Net increase . . . . .	6,712,400

It will be observed that by far the most important items of increase in Revenue are under Opium, £1,354,900; Mint, £2,345,500; and Railways, £1,106,100. The increase under these three heads alone amounts to no less a sum than £4,806,500 approximating three-fourths of the total excess over the Budget Estimate.

The very important increase under Opium is due to the phenomenal rise in prices realised at sales during the past year. In view of the prices obtained during the previous year, we did not feel justified in assuming for 1903-1904, a higher price than ₹1,100 per chest, whereas the actual average obtained has amounted to no less than ₹1,462 per chest, reaching the extraordinary high level of ₹1,765 for the month of February last. The following figures illustrate the course of the market throughout the year.

*Average sale-price of opium per chest during the financial year 1903-1904.*

	R	a.	p.		R	a.	p.
April . . . . .	1,240	5	1	October . . . . .	1,446	15	1
May . . . . .	1,255	14	3	November . . . . .	1,498	13	9
June . . . . .	1,267	4	2	December . . . . .	1,492	10	4
July . . . . .	1,297	2	1	January . . . . .	1,626	9	0
August . . . . .	1,388	9	10	February . . . . .	1,765	0	1
September . . . . .	1,567	1	8	March . . . . .	1,697	8	8

Average for the year ₹1,461-15-10.

It is absolutely impossible to foretell the course of events in the highly speculative opium market, and we are bound to be cautious in our estimates, as the course of the market depends not only on the opium crop, but also on the situation in China, which for some time past has been unusually perturbed.

As regards possible Mint profits, we must always be in the dark until requirements for coin have declared themselves, and it is quite impossible to estimate beforehand what such requirements may amount to in any particular year. To exemplify the uncertainty of the demand I submit the figures showing the annual coinage of rupees in the Mints, excluding coinage to replace withdrawals of old issues, since the commencement of operations for increasing the rupee circulation :—

	R
1900-01 . . . . .	13,40,73,058
1901-02 . . . . .	3,25,87,221
1902-03 . . . . .	21,11,378
1903-04 (11 months only) . . . . .	9,42,81,408

It will be observed that annual requirements have varied from ₹21,11,378 to ₹13,40,73,058, with a similar variation in profits. It must be remembered, however, that whilst mint profits are necessarily tabulated in our revenue returns, they do not increase our available resources, as profits from rupee coinage are transferred to the Gold Reserve Fund.

The unanticipated increase in railway revenue is equivalent to approximately 5½ per cent on the estimate. In this matter also we have always to deal with uncertainties, since returns are entirely dependent on seasonable conditions affecting yield and movements of produce, and also to a greater or less extent on the prices for such produce which may prevail in European markets. I submit figures showing the fluctuations in net railway revenue returns during the last five years, including the estimates for the coming year :—

1900-1901.	1901-1902.	1902-1903.	1903-1904	1904-1905
			(Revised).	(Budget).
£ 325,124	£ 846,616	£ 228,949	£ 854,600	£ 354,200

The other differences in excess of anticipated revenue, though important in themselves both as regards improvement of revenue and evidence of general prosperity, are relatively of minor significance. Taking them in order of importance, the increase in Excise returns, as compared with the results of 1902-1903, somewhat exceeds £498,800, and is equivalent to an augmentation of about 21 per cent in two years, following on smaller increases in the two previous years when the stress of famine was still making itself severely felt in some parts of the country. Increase of revenue is undoubtedly in great part due to improved administration and greater attention to preventive measures, but it is also due, and probably to a very large extent, to improvement in the condition of the people. Satisfactory as is from one point of view a growth of revenue, we could not regard with satisfaction any increase which might possibly be attributed to increased consumption of alcohol in excess of the legitimate requirements of those classes among



the population to whom from long habit and custom, alcohol in moderation is a virtual necessity. There is no desire on the part of the Government of India to increase revenue by encouraging indulgence in alcohol. It is a matter in which we feel our full responsibility, which undoubtedly requires constant careful watching, and to which at the present moment we are devoting special attention in the interests of temperance and morality.

Our Customs revenue, though falling short of the realizations in 1902-1903, has exceeded our expectations. Important increases are to be found under the heads of Manufactured Articles (8½ lakhs), Spirits and Liqueurs, Sugar (ordinary duties), White and Coloured Piece Goods, and Other Metals and Manufactures of Metals. The total increase under the heads above enumerated amounts to 26 lakhs, but it is more than counterbalanced by a falling-off of approximately 9½ lakhs on Petroleum, nearly 7 lakhs under Grey Shirtings, and other minor differences. Any decrease in revenue returns is in a sense unfortunate, but we may console ourselves as regards any loss on petroleum and cotton cloths by the reflection that there is no falling-off in the consumption of those articles, and that where duty-paying foreign imports have diminished, they have been replaced by home production.

The excess over our estimate for revenue from salt is a matter for unqualified congratulation, being almost entirely due to increased consumption. Under Receipts by Civil Departments the increase occurred under 'Marine,' and was partly due to a change in accounting, and partly to recoveries on account of the employment of Royal Indian Marine vessels in connection with the operations in Somaliland.

As a matter of percentage, the increase in Land Revenue is trifling; I submit once more figures showing returns for a series of years, and it will be seen that the average annual increase since 1898-99, the last year before the ravages of famine, is approximately 1·17 per cent:—

£		£	
1898-99	• • 18,306,208	1902-1903	• • 18,436,845
1899-1900	• • 17,205,056	1903-1904	• • 19,262,400
1900-1901	• • 17,503,031	1904-1905	• • 19,591,600
1901-1902	• • 18,288,018		

The increase under Irrigation, which amounts to nearly £188,000, as compared with 1902-1903, and to nearly £419,000, as compared with 1901-1902, is in the main due to the extension of irrigation undertakings which bring direct prosperity to individuals and indirect prosperity to the State at large; the remaining items of increase are of minor importance.

#### EXPENDITURE.

9. Expenditure has exceeded the original estimate by £4,949,900; of this considerable excess no less a sum than £4,797,600 falls under the heads of Mint, and Provincial Surpluses and Deficits. The increase of expenditure under Mint may be neglected, being fully compensated by increased receipts. The increase under Provincial Surpluses and Deficits includes grants to Provincial Governments amounting to £1,726,700, of which £1,000,000 is in connection with the new provincial settlements, Bengal receiving £333,300, the United Provinces £200,000, Madras £333,300, and Assam £133,400. The variations under other heads of expenditure are of relatively minor importance, fairly balancing one another and resulting in a total increase of £152,300; the more important items are: Direct Demands on Revenue—increase £240,300, attributable to heavy expenditure on opium cultivation and establishment, in consequence of an abnormally large crop; Railway Revenue Account—increase, £292,400, due to heavier working expenses for increased traffic and increased train-mileage, and more than compensated by increased receipts; Other Public Works—increase, £97,400, due to sanction of additional grants for civil works during the course of the year; Army Services—increase, £164,400, due to expenditure for the missions in Tibet, Aden, and Seistan, partly counterbalanced by savings arising from the absence of troops in Somaliland and China; and Miscellaneous Civil Charges,—increase, £68,800, due to the writing-off of agricultural advances granted during the late famine, and which have proved irrecoverable.

The only head under which a really important decrease of expenditure is noted is Salaries and Expenses of Civil Departments £368,100; minor savings aggregating £342,500 have been realised under the heads of Interest, Post Office, Telegraphs, Famine Relief and Insurance, Irrigation and Special Defences. The excess of estimates over expenditure under Salaries and Expenses of Civil Departments in 1901-1902 was

£312,001, and in 1902-1903, £439,557, indicating apparently a regrettable tendency in some provinces to continually exaggerate requirements. Endeavours will be made to find a remedy.

### Budget Estimates, 1904-1905.

10. Our estimates of receipts and expenditure for the forthcoming financial year result in an anticipated surplus amounting to £918,700, but it is to be noted that in calculating this result, allowance is made for a decrease in Provincial balances of £1,316,800.

### REVENUE.

11. The principal items of estimated increase in revenue, as compared with the Revised Estimate of 1903-04, are as follows :—

	£
Land Revenue . . . . .	329,200
Stamps . . . . .	49,000
Excise . . . . .	124,500
Other Heads . . . . .	94,700
Railways . . . . .	176,400

These with minor improvements under Post Office, and Irrigation, make up a total anticipated increase of revenue amounting to £794,600.

The increase in Land Revenue is largest in Burma and Madras, but it is fairly general, and is important in Assam, the Central Provinces, Berar, and Bombay. The chief cause of general increase is recovery after the recent famine; some re-settlements have however been made, and in the Punjab irrigation has been extended. Under Stamps and Excise, a normal increase has been allowed for. The increase estimated under Railway receipts is based on the anticipated improvement in traffic on certain lines, and increased working mileage.

12. On the other hand, we anticipate a falling-off in receipts under the following heads :—

	£
Opium . . . . .	781,600
Mint . . . . .	2,516,100
Other Public Works . . . . .	68,000
Receipts by Military Department . . . . .	172,500
<b>TOTAL</b> . . . . .	<b>3,538,200</b>

These, with minor decreases in Salt, Customs, Interest, Telegraph, Receipts by Civil Departments and Miscellaneous Receipts, result in a total falling-off of £3,713,800.

We cannot anticipate a continuance of the abnormally high prices latterly obtained for Bengal opium, and we have based our estimates for the coming year on an assumed price of R1,250 per chest, as compared with the average of R1,144-8-11 obtained in 1902-1903, and R1,461-15-10 in 1903-1904. The heavy fluctuations in this very important source of revenue are noted in the following table :—

	Average price per chest.		
	R	s.	p.
1898-1899 . . . . .	1,055	7	5
1899-1900 . . . . .	1,220	15	5
1900-1901 . . . . .	1,360	10	10
1901-1902 . . . . .	1,296	15	5
1902-1903 . . . . .	1,144	8	11
1903-1904 . . . . .	1,461	15	10
1904-1905 (Estimate) ? . . . . .	1,250	0	■

The decrease under Mint is, as I have already noted, due to the fortuitous circumstances influencing receipts under this head.

The decrease under Other Public Works is chiefly due to special receipts from sales of buildings, and the falling-off in receipts by Military Department is mainly attributed to anticipated smaller recoveries for stores, etc., to be supplied to the Imperial Government.

#### EXPENDITURE.

13. The total increase in expenditure on revenue account is estimated at £1,391,300.

The more important heads of increase are:—

	£
Direct Demands on the Revenues . . . . .	198,400
Post Office . . . . .	116,000
Salaries and Expenses of Civil Departments . . . . .	916,800
Railway Revenue Account . . . . .	676,800
Other Public Works . . . . .	524,500
Army Services . . . . .	1,258,400
Special Defences . . . . .	228,300

These with minor additions under Telegraph, Famine Relief and Insurance, and Irrigation result in a total increase of expenditure amounting to £4,028,500. The most important increase, that of £1,258,400 under Army Services, is almost wholly accounted for under the two heads of Increased Pay to British Troops, approximately £493,900, which becomes payable from April 1904, and £700,000 for new armament, guns, and rifles; the latter is fortunately a non-recurring charge. There are other minor differences of increase and decrease in Military charges, but excluding the two items I have specially noted, the aggregate Military estimates do not materially exceed those of the closing year.

The large increase of £916,800 under Salaries and Expenses of Civil Departments occurs chiefly under Education, Police, Medical, and Political. Should we have another really prosperous season, additional expenditure under Railway Revenue Account will in great part be covered by increased receipts, but whereas certain expenditure is inevitable, we cannot, in framing our estimates, allow for more than normal profits to counterbalance them. The addition of £116,000 to Post Office charges is due to the progressive development of the Postal service. The increase of £524,500, under Other Public Works, is chiefly due to the expenditure to be met by Local Governments out of the special grants given to them towards the close of the current financial year, and that of £228,300 under Special Defences, to the adoption of a definite programme for improving Coast Defences. The other items of increase are of relatively small importance.

14. Against such items of increase there are decreases under the following heads:—

	£
Mint . . . . .	2,385,000
Miscellaneous Civil Charges . . . . .	129,700
Interest . . . . .	122,500

The decrease under Mint is approximately counterbalanced by the smaller entry for receipts under the same head; that under Miscellaneous Civil Charges is chiefly due to a considerable sum, considered irrecoverable, having been written off on account of takavi advances made during the late famine.

#### Summary of Budget Results.

15. We may now consider the situation as regards our estimates for items classified in the Accounts as non-chargeable to revenue. We carry forward to this second part of our statement, which includes Capital and Debt transactions, Deposits, Remittances, and Advances, a surplus of £918,700. Our total estimate for capital expenditure on Railways and Irrigation amounts to £8,940,900, of which sum £6,310,300 is for account of State Railways; £1,797,300 for the account of Railway Companies; and £833,300 for Major Irrigation Works. In addition to the above, we have to find

£1,088,800 for discharging Permanent Debt, and £333,300 for discharging Temporary Debt. We have also to make a net payment of £1,407,500, under Deposits, Advances, and Remittances. Thus the total of our capital requirements amounts to £11,770,500.

16. To meet these requirements, we estimate that in addition to the surplus of £918,700, we shall have at our disposal a sum of £2,917,200, to be raised by Railway Companies. We further propose to increase our permanent debt by £4,500,000, including a loan of 3 crores of rupees, to be raised in India, and we also anticipate the realisation of £688,100 by addition to the unfunded debt. The above sums amount in the aggregate to £9,024,000, and the balance required to meet the total expenditure of £11,770,500 will be found by the reduction of the total of closing balances in India and England by £2,746,500.

17. The final estimated results show closing balances on March 31st, 1905, in India of £11,060,616 and in England of £4,696,287.

18. As regards the loan to be raised in India, we reserve the right to alter the amount to any extent that may appear desirable. The present intention of the Secretary of State is to draw Bills to meet requirements for sterling payments to the amount of £16,500,000. This figure is omitted from both sides of the account as above summarised. Our estimate of payments during the coming year on account of Council Bills is £16,769,700.

### Coinage, Currency, and Exchange.

19. During the year now drawing to a close our coinage operations have been on a very large scale, and the issues of new rupees, including recoinage of withdrawn issues, have amounted to no less than a sum of ₹13,94,91,408 in addition to which we coined for Native States rupees to the value of ₹12,15,682. I submit the figures of coinage during the last four years:—

	₹
1900-1901 . . . . .	17,14,79,318
1901-1902 . . . . .	4,95,20,460
1902-1903 . . . . .	11,27,22,680
1903-1904 (11 months only) . . . . .	14,07,07,090

20. There have been very heavy demands for currency in connection with the disposal of the bumper rice crop in Burma, the large cotton crops in Bombay and Central India, and the generally good crops of cereals and seeds. The demands for currency began this year somewhat earlier than usual, and the strain on our resources was at its height towards the close of the first week of January, fully six to seven weeks before the usual period. A certain nervous anxiety prevailed for a time in financial circles, particularly in Calcutta, induced by the rapid and unusually early decrease in the stock of silver coin held in the currency reserve, which fell on the 7th of January to so low a figure as ₹7,50,76,000. Although the strain came, as I have pointed out, unusually early and surprised many, Government had taken measures in good time to meet possible difficulties, and within one week from the date of low-water mark, that is by January 15th, and notwithstanding the continuance of very heavy demands, we added approximately a crore to the amount of rupees in the Currency Reserve, and by the end of February we held in the Currency Reserve approximately 10½ crores, or about 3½ crores more than on January 7th. In this connection, I may mention that the withdrawals of rupees from the Currency Reserve during the single month of December amounted to no less than ₹4,05,23,000. The nearest approach hitherto to this extraordinary figure was in January 1903, when the withdrawals reached ₹3,77,17,000.

21. I submit a table which I think will be found of interest, showing month by month the gain or loss in the stock of rupees held in the Currency Reserve during the last four years, such gain or loss being calculated without reference to the additions which have been made from time to time by new coinage. It will be observed that the total loss during the period has amounted to approximately 21½ crores, and I may mention that the amount of new rupees coined for Government, exclusive of recoinage of withdrawn rupees of 1835 and 1840 issues, has during the four years amounted to approximately 26½ crores. The withdrawals of rupees from the Currency Reserve do not in any way necessarily correspond with amounts of new coinage, but there will in existing circumstances be a certain general connection between them. There will only be a direct correspondence when gold is taken from the Currency Reserve to purchase silver for coinage; but silver may also be purchased from the proceeds of Council drafts, or



locally, and moreover, differences will arise on account of coinage for Native States, and coinage to replace withdrawn rupees of early issues. The two latter sources of difference have been allowed for in the following statement :—

[In thousands of rupees.]

	1900-01.	1901-02.	1902-03.	1903-04.	Average.
	Gain+loss—.	Gain+loss—.	Gain+loss—.	Gain+loss—.	Gain+loss—.
April . . . . .	—2,21,73	—1,77,62	—85,07	—2,14,76	—1,74,79
May . . . . .	+10,37	+17,84	+45,50	—18,26	+13,87
June . . . . .	+1,00,13	+2,59,98	+1,57,57	+91,55	+1,52,31
July . . . . .	—68,40	+51,30	+91,34	+21,02	+23,97
August . . . . .	—2,06,69	—80,48	—53,18	—1,15,00	—1,13,84
September . . . . .	—1,94,51	—77,73	—1,09,34	—2,25,77	—1,51,84
October . . . . .	—1,90,43	+76,55	—47,60	+12,30	—37,30
November . . . . .	—1,03,08	+2,93	—88,25	—1,97,82	—96,56
December . . . . .	—1,76,25	—1,95,18	—2,14,29	—4,05,23	—2,47,74
January . . . . .	—2,04,44	—83,60	—3,77,17	—2,12,86	—2,19,52
February . . . . .	—2,04,06	—1,10,69	—1,93,86	—2,02,10	—1,77,68
March . . . . .	+1,62,98	+34,51	—3,14	...	+64,78
Total gain or loss . . . . .	—12,96,11	—2,82,19	—8,77,49	—14,65,33	—9,80,53
Add on account of coinage of Native States in 1900-01, and withdrawals of old issues . . . . .	+3,73,69	+1,16,58	+8,07,25	+4,52,10	+4,37,40
Net gain or loss . . . . .	—9,22,42	—1,65,61	—70,24	—10,14,23	—5,43,13

22. In anticipation of the heavy demands certain to arise as the result of exceptionally good crop prospects, we had already in the month of October commenced the purchase of silver and the coinage of rupees, and when the crisis came we had considerable stocks of bullion both in the Mints and in course of delivery from England, whilst further parcels were under orders. I think that it is not sufficiently recognised by the banking and commercial community that a low stock of rupees in the Currency Reserve, which might give some reasonable cause for apprehension in the absence of preparations for a rapid increase should necessity arise, is not an indication of danger when such preparations have been made, as on the present occasion. Danger point when there has been no prevision and no preparation, is not danger point when all due precautions have been taken to meet a strain.

23. In connection with the large coinage during the last few months, I think I should take this opportunity of expressing my warm appreciation of the manner in which the Mint Masters and all those responsible for the conduct of minting operations have worked to satisfy public requirements and to maintain the high reputation of the Mint staff. Work at the Mints is conducted under many difficulties owing to the fact that when coinage operations were resumed some four years ago, after a long period of comparative idleness, the machinery and appliances were found to be in many respects inadequate and unsuitable to meet the strain of very heavy work. Proposals have been under consideration for the establishment of a combined Mint with new machinery, and with all the latest improvements, but various objections have been raised to the scheme, and, meanwhile, the Mint staff are to be congratulated on their success in coping with the difficulties arising from the imperfections of existing arrangements.

24. Large as was the sale of Council Drafts during the year 1902-1903, the amount has been very greatly exceeded during the current year. It has already reached £22,592,900, and it is estimated that it will attain the altogether phenomenal figure of £23,700,000; and in addition to this quite abnormally large sale of Council Bills, the imports of gold up to the end of February reached a figure approximating 12 millions sterling.

The Secretary of State by his drawings, and the Government of India by measures taken locally, have done all in their power to meet the demands of trade. The question of how this should best be done, has been and is likely still further to be, a matter for some discussion; here I would only say that I adhere to my opinion that it is impossible



to admit the direct responsibility of Government to immediately, and in all circumstances meet abnormal demands. Government have every right to expect that those who make it their special business and derive a profit from financing the trade of the country, will consider beforehand what are likely to be their requirements and make due preparation to meet the wants of their customers. We on our side will do all we can, and it is our intention in view of a probably permanent increase in demands for rupees during the winter season, to increase the standard of the stock of silver coin which it has hitherto been considered sufficient to hold in the Currency Reserve at the beginning of October, and further, to take permanent measures to enable a rapid addition to be made to that stock without the risk of delay in importing silver bullion for coinage.

As regards the events of the last few months I may point out that opinions in the most competent financial circles in India were by no means unanimous in anticipating the great demand for coin which arose. As late as December 15th none of the Presidency Banks had found it necessary to raise their rate above 4 per cent, and this rate is primarily dependent on the rates at which money is being offered in the open market: by January 5th all the Presidency Banks had, however, been obliged to raise rates to 6 per cent. This very rapid rise does not appear from the figures before us, to have been in any way due to low balances held by the Presidency Banks at the beginning of the period of pressure. It was caused by the extraordinary trade demands which the Presidency Banks alone appear to have been in a position to satisfy, and I have not heard of any case in which accommodation was refused to regular customers when good security was forthcoming. Similarly, Government showed no hesitation throughout the crisis, in exchanging gold and notes for rupees when demanded. I must insist on the fact that the Currency Reserve is maintained for the purpose of securing the stability of the note circulation and exchanging sovereigns, and as long as all obligations in this respect are fulfilled the public have no claim to further assistance from its resources.

25. During the year, the Gold Reserve Fund has increased from £3,810,730 to £6,382,200, of which amount £6,376,500 are invested in Consols, the National War Loan, and Local Loans Stocks. In addition to these resources, the last returns show a sum of £10,494,556 held in gold in the Currency Reserve.

26. Our exchange operations, as indicated by the rates obtained for Council Bills, have naturally been very favourable during the closing year. The estimated average rate for the rupee for 1903-04 is 16·053d. as compared with the rates noted below for the four preceding years:—

1899-1900.	1900-1901.	1901-1902.	1902-1903.	1903-1904 (Estimate).
16·067d.	15·973d.	15·987d.	16·002d.	16·053d.

### Balance of Trade.

27. I have been much surprised to learn that there are considerable misapprehensions abroad on the question of the balance of trade. It is impossible to arrive at precise figures showing the exact situation, but I have considered all available sources of information and have had the following statement prepared:—

	1900-1901.	1901-1902.	1902-1903.	Total of three years.
	£	£	£	£
Secretary of State's budgeted drawings.	16,440,000	16,500,000	16,500,000	49,440,000
Excess value of Exports over Imports .	10,983,073	17,989,511	18,611,170	47,583,754
Deduct—Transfer of Rupee Paper to India, <i>net</i> . . . . .	—908,260	1,212,670	1,152,470	1,456,880
Excess balance of Exports . . . . .	11,891,333	16,776,841	17,458,700	46,126,874
Add—Payments by the War Office on account of supplies furnished to China and South African Forces . . . . .	1,471,048	521,028	153,266	2,145,342
Total excess under classification of "Exports" . . . . .	13,362,381	17,297,869	17,611,966	48,272,216
Deficit over period . . . . .	3,077,619	+797,869	+1,111,966	1,167,784

It will be seen that during the three years 1900-1901, 1901-1902, 1902-1903, the excess of exports over imports amounted in value to £47,583,754; from this total must be deducted £1,456,880, the value of rupee paper transferred to India, during the period, which from the point of view of trade balances must be counted as an import. The net excess value of exports over imports thus calculated, amounted for the three years to £46,126,874. But to this figure we must add a sum of £2,145,342, representing the value of stores, arms, munitions, and animals, supplied to the Home Government in connection with their requirements in South Africa and China; these supplies must be included in our exports although not tabulated in our trade statistics. The addition of this sum to the balance of £46,126,874 noted above, shows for the period a net excess of exports amounting to £48,272,216. Now during the three years, the Secretary of State budgeted for Council drawings to meet the sterling requirements of Government for a total of £49,440,000. The difference between the net excess of exports and this figure, shows a balance adverse to India (or deficit) amounting to £1,167,784. It appears therefore that during the three years under consideration India received more than she paid for, the deficit having been made good by the Secretary of State's borrowings in England during the year 1900-1901, when on account of the famine, he was unable to meet his requirements by drawing to the full amount budgeted for. The Secretary of State's drawings actually *paid* during the period, amounted however to only £47,882,260, and thus, as regards actual payments, approximately £400,000 was provided in excess of requirements for payments of Council Bills, but such a difference amounting to less than one-tenth per cent of the total volume of the export and import trade during the three years, is of no account, as it is evident that neither the whole of the exports nor of the imports would be actually paid for within the period, and it is impossible to say on which side a balance might be due on account of trade operations at the close of three years, or what might be the amount of such balance.

In such calculations as I have made, certain minor factors may escape observation, but I believe that the figures given, indicate the situation with sufficient accuracy for general purposes. They entirely dispose of the erroneous assumption that India is paying for more than she receives under the three heads of imported goods, imported investment securities, and payment abroad of budgeted Government sterling charges.

### Circulation of Currency Notes.

28. I submit the usual figures showing (1) the gross circulation of currency notes in recent years, and (2) the circulation excluding the amounts held at the Government Reserve Treasuries and by the Presidency Banks at their head offices.

[In lakhs of rupees.]

	1900-1901.	1901-1902.	1902-1903.	1903-1904 (11 months only).
STATEMENT I.				
Average . . . . .	28.88	30.03	33.74	36.24
Maximum . . . . .	30.78	31.86	35.72	37.70
Minimum . . . . .	27.90	27.68	31.25	33.94
STATEMENT II.				
Average . . . . .	23.86	23.16	25.74	28.56
Maximum . . . . .	25.02	24.40	27.35	29.96
Minimum . . . . .	22.85	22.39	23.93	27.44

It will be observed that the increase in the average circulation is continued.

29. We have, I am sorry to say, not yet received the new forms for the universal 5-rupee note, but I hope that they may soon be issued; meanwhile the existing note has been made negotiable everywhere except in Burma. So far, it cannot be said that the

increase in the circulation of five-rupee notes can with certainty be attributed to the new arrangement; it is perhaps somewhat early to expect great results, and the figures which I give below only show that the increase in the circulation of five-rupee notes has kept pace with the total increase in all denominations. Much might, I think, be done towards popularising small notes by those who pay monthly wages in small sums, and who would, I think, find it convenient to themselves to use five-rupee notes in making such payments :—

*Average Gross Circulation of Currency Notes. (Except in Burma).*

Year.	[ In lakhs of rupees.]	
	Notes of all Denominations.	Five-rupee notes.
1901 . . . . .	29,06	36
1902 . . . . .	31,61	40
1903 . . . . .	34,05	45

**Presidency Banks.**

30. Our negotiations with the Presidency Banks have been continued, and I can only express my regret that they have not so far terminated in arrangements satisfactory to both parties, but I have I think good reason to hope that a definite agreement will not be long deferred. I submit a statement of Government balances held by the Presidency Banks during the busy months of the year, noting also the amounts which Government are under obligation to hold in deposit with the banks at their head offices :—

	Lakhs.
Calcutta . . . . .	35
Bombay . . . . .	20
Madras . . . . .	18
TOTAL . . . . .	73

*Government Balances with the Presidency Banks.*

[In thousands of rupees.]

MONTH.	1899.	1900.	1901.	1902.	1903.	1904.
January . . . . .	2,73,84	2,48,75	2,64,54	2,85,89	3,07,63	2,69,52
February . . . . .	2,72,31	2,56,23	2,86,73	2,97,16	3,32,02	2,91,84
March . . . . .	3,38,07	2,79,18	3,15,79	3,11,24	3,36,91	...
December . . . . .	2,38,75	2,48,90	2,82,02	3,05,84	2,79,07	...

**Foreign Tariffs.**

31. The question of the influence of foreign tariffs on Indian trade has recently been brought into special prominence by the discussion which has been proceeding in the United Kingdom. The views of the Government of India have been set forth and communicated to the public in the published despatch addressed to the Secretary of State, dated the 22nd October 1903, and I do not think it is necessary for me to add any further observations on this occasion. We are, however, obliged from time to time to consider the immediate effect of changes made in foreign tariffs adverse to the interests of our export trade. Last year I noted the difficulties which had arisen under the new Persian tariff, as also that specially affecting our coffee planters in connection with the French tariff, and the prejudice caused to indigo interests by the change in the Japanese tariff, which appears specially to favour the imports of the synthetic product. On this latter point, negotiations are proceeding with the Japanese Government, and I trust that a satisfactory arrangement may be concluded. To the above list of questions, I have now to add that which has arisen in connection with the imposition by the Russian Government on Indian teas of practically prohibitive duties on imports into Russia *via* the Black Sea ports. So far, the number of questions which arise in

connection with foreign tariffs are relatively few, but I fear that as industries in this country develop the pressure of protective tariffs in foreign countries will make itself steadily and more severely felt.

### Countervailing duties on Sugar.

32. I give below figures of quantities of imports of sea-borne sugar into British India:—

COUNTRY.	1899-1900.	1900-1901.	1901-1902.	1902-1903.	1903-1904 (10 months only).
REFINED.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
United Kingdom . . . . .	65,424	119,272	188,300	314,777	615,842
Austria-Hungary . . . . .	777,821	1,321,310	2,257,928	888,018	45,262
Germany . . . . .	60,526	401,980	577,139	545,666	4,596
Mauritius . . . . .	1,417,115	2,085,156	1,759,203	1,915,664	1,954,138
China-Hongkong . . . . .	316,975	487,439	182,564	568,452	335,950
Java . . . . .	190,553	225,247	310,592	573,666	1,153,164
Straits Settlements . . . . .	79,999	144,166	62,486	207,810	217,638
Belgium . . . . .	766	1,467	2,055	186,543	99,047
Holland . . . . .	311	400	500	79,127	82,139
Other Countries . . . . .	26,502*	55,199*	87,336*	107,128*	368,087*
TOTAL . . . . .	2,935,992	4,841,636	5,428,103	4,986,851	4,875,863

\* Includes figures for Egypt and Ceylon.

The points specially worthy of notice in this table are the increase of importations from the United Kingdom and Java which has been remarkable, and the great decrease practically amounting almost to cessation of imports from Austria-Hungary and Germany. The total importation in 1903-04 is slightly below the average, which for the last four years may be taken as approximately five million cwt. It will be at once apparent that the policy of imposing countervailing duties resulted in great encouragement to imports of sugar from those countries which give no bounties, with a corresponding reduction in importations from those which have been artificially protecting their sugar industries.

33. The decisions of the Brussels Conference are now in force, and their execution is entrusted to a permanent committee on which the United Kingdom is represented. The position of the Government of India in connection with this arrangement is unfortunately complicated and involves a constant necessity of taking most difficult decisions. An opinion recently given by the law officers of the Crown and communicated as an instruction to the Government of India by the Secretary of State, shows that we are unfortunately not so entirely free from the effect of the Brussels arrangements as we had supposed, and this opinion obliged us to cancel at short notice, the arrangements which we had supposed ourselves at liberty to make and which were embodied in the Act passed in Simla in August 1903, but we still endeavour to maintain the principle that countervailing duties shall be imposed on all imports of sugar profiting by direct or indirect bounties in the country of production. Our object has throughout been to secure fair play for the very important Indian sugar refining industry, without offering any other protection than naturally arises from our ordinary 5 per cent duty, on foreign imports, and the charges for freight, etc., between the country of origin and the Indian ports. It may not always be possible fully to maintain this principle in practice, since it is almost impossible to ascertain the existence of indirect bounties in the manifold forms in which the foreign sugar refiners succeed in securing them, and I am inclined to fear that the Brussels Committee who are in a position to pronounce authoritatively on the matter, and to whose decisions weight must be attached, are prone to take what appears a somewhat lax view on the all important question of what constitutes or does not constitute a practical bounty. We now propose to take the only step which appears for the moment to be open to us by passing a fresh legislative enactment to renew the power of the Government of India to meet by countervailing duties such trade combinations as may have the effect of bountifying the exports of sugar from foreign countries.

34. The net receipts from countervailing duties during the last four years have been as follows:—

	£
1899-1900 . . . . .	56,783
1900-01 . . . . .	140,465
1901-02 . . . . .	244,398
1902-03 . . . . .	73,360
1903-04 (Revised Estimate) . . . . .	—24,324 (Refunds)

### Army Services.

35. We still pursue our aim of increasing the efficiency of our defensive military forces, more especial attention being paid to questions connected with armament, stores, supply, transport, and mobilisation. I give the figures of net expenditure during the last five years, including the estimate for the coming financial year:—

	£
1900-1901 . . . . .	14,265,525
1901-1902 . . . . .	14,786,342
1902-1903 . . . . .	16,221,402
1903-1904 (Revised Estimate) . . . . .	16,784,100
1904-1905 (Budget Estimate) . . . . .	18,215,000

36. The recent heavy increase of expenditure is in itself very regrettable. I can only say that the advice of the most expert military authorities shows it to be inevitable, and that it is small as compared with the charges accepted by other powers whose persistent and deliberate advance towards our Indian frontier obliges us to take precautionary measures. It is unnecessary here, and it would be out of place for me to venture on any discussion of purely military questions—they can only be properly appreciated by military experts, but the hurried extension of railways towards our frontiers and the general signs of the times are obvious to all men.

This year we have devoted a specially large sum to expenditure on armament, and particularly for the re-armament of the artillery with the most modern and effective weapons, it having been decided at home that India must be allowed priority of supply in the matter of new armament. This priority of supply involves priority of payment, and consequently we have been obliged to provide in our estimates the extraordinary sum of £700,000 for armaments.

There is one item in our military expenditure which causes no regret, but on the contrary is in many respects a matter even of congratulation; I allude to the considerable sums to be expended on ordnance factories. I submit a statement showing the sums allotted and spent to date on different establishments:—

NAME OF FACTORY.	Total amount of estimate.	Estimated expenditure to 31st March 1904.	Grants allotted for 1904-1905.
	£	£	£
Cordite Factory, Wellington . . . . .	201,250	210,883	2,000
Rifle Factory, Ishapore . . . . .	235,333	182,356	40,000
Gun Carriage Factory, Jubbulpore . . . . .	182,938	111,179	45,000
Ishapore Rolling Mills . . . . .	170,938	85,630	76,788
Gun Factory, Cossipore . . . . .	13,000	7,000	5,600
TOTAL . . . . .	803,459	597,048	169,388

*Above figures are exclusive of establishment charges.*

This expenditure will directly benefit the Indian tax-payer by lessening the cost of war material, it will also provide for the education in mechanical trades of a large number of labourers and artisans. The Cordite Factory at Wellington is about to commence work, and we anticipate that the Rifle Factory at Ishapore will be working before the close of the coming financial year, and that manufacture will commence in the Gun Carriage Factory at Jubbulpore, the Rolling Mills at Ishapore, and the Gun Carriage Factory in Cossipore, in the first half of 1905.



## Public Works.

37. The following figures show the comparative capital expenditure on railways for five years: including the estimate for 1904-1905:—

	1900-1901.	1901-1902.	1902-1903.	1903-1904 (Revised Estimate).	1904-1905 (Budget Estimate).
Open lines including rolling stock.	£ 3,521,489	£ 2,350,510	£ 3,211,634	£ 2,658,733	£ 4,057,800*
Lines under construction—					
(A) Started in previous year	1,671,013	3,393,756	3,016,666	3,408,000	3,333,000
(B) Started in current year	122,266	170,933	476,764	480,400	609,200
<b>TOTAL</b>	<b>5,317,768</b>	<b>5,915,199</b>	<b>6,705,064</b>	<b>6,547,133</b>	<b>8,000,000</b>

\* Includes £400,000 for acquiring four railways.

38. On March 31st, 1903, the total length of open railways was 26,308 miles classified as follows:—

5' 6" gauge	14,306
Metre gauge	11,205
Special 2' 6" and 2' 0" gauges	797
<b>TOTAL</b>	<b>26,308</b>

We have added to this during the current year:

5' 6" gauge	218
Metre gauge	343
Special narrow gauges	277

or an increase of 838 miles, and we anticipate adding approximately another 608 miles during the coming financial year.

We have every reason to be satisfied with the previous results of the development of railway communications, and we have therefore full confidence in the great advantage of extending our railway mileage. If we could command the required capital for further construction, on reasonable terms, we should not hesitate to accelerate progress, and I trust that some solution may be found of the difficulties encountered in this respect.

## Provincial Settlements.

39. An important step has been taken during the past financial year in connection with the question of Provincial Settlements. In 1871 a great reform was introduced by Lord Mayo by the introduction of a system of provincial finance, having for its object to secure to the provincial authorities greater independence and control over their expenditure. The system then introduced was revised in 1877 with the object of removing certain defects which had been disclosed by experience, and from that time until now it has been customary to revise the settlements every five years, the primary object of such revision having been to secure to the Central Government what might be considered their fair proportion in the growth of assigned revenues. In the earlier revisions, considerable reductions were made in the assignments, but on the occasion of the last, in 1897, the aggregate change was insignificant, reductions in certain provinces having been approximately balanced by increases allowed in others.

It cannot be said that the system of quinquennial revisions proved satisfactory. For with such a short period of settlement, it inevitably occurred that in the first year of the term the Local Government was necessarily feeling its way under new conditions and cautious about expenditure, whilst in the last year, if, as was generally the case, balances were large, there was a natural tendency to extravagance, lest the terms of a new settlement might reduce resources for expenditure.

The object of the arrangements now proposed is to give as great permanence as possible to settlements, so that Local Governments may be able to form plans involving

expenditure, with greater certainty as to future means of providing for their execution, and at the same time have a more permanent interest in the growth of assigned revenues. It is evident that the Imperial Government cannot undertake any absolute obligation to maintain at all times a definite proportion between the share of increase of revenues, assigned to provincial administration and that which it is necessary to retain to meet the growth of Imperial expenditure, and it must always reserve the right to make either special temporary, or more permanent reductions from provincial revenues, if the exigencies of the State should require such measures. It must also be borne in mind in apportioning shares of revenue to different provinces, that a larger proportionate assignment is required in the more backward provinces than in those which are older established and more highly developed. Subject to such considerations every effort has now been made to treat Provincial Governments with reasonable liberality, and it is to be hoped that from this point of view they will find the new settlements equally satisfactory both at the outset and in future working. For the present the new system will be applied only to the provinces of Bengal, Madras, Assam, and the United Provinces. It is proposed to extend it in 1905-1906 to Bombay, the Punjab, and probably the Central Provinces, but it has been thought undesirable to enter into new arrangements with these until the lapse of another year, and the re-establishment of a normal financial situation which was entirely dislocated by recent famines.

We have been obliged to consider with special care, the proportions of revenue to be assigned since any undue liberality in a settlement, which it is desired should be of long duration, would, even without abnormal circumstances, inevitably lead to a necessity for revision at a relatively early date; to enable Local Governments, pending the realisation of increased resources through the natural growth of the assigned revenues, to meet certain immediate requirements, in easy circumstances, it has been decided to accompany the new conditions by large initial grants amounting for the four provinces now dealt with to an aggregate of 150 lakhs.

It is unnecessary to enter here on questions of detail in connection with the new arrangements. Full details are given in the appended statement by the Secretary in the Finance Department.

### Remission of Taxation.

40. Last year we were able to announce an important remission of taxation under the heads of Salt and Income Tax, which was estimated to result in a possible loss of £1,393,000 of annual revenue. I am happy to be able to state that the actual loss under the two heads has proved somewhat less than the maximum we anticipated. Under Salt we have lost £1,024,405, and under Assessed Taxes, which for practical purposes may be taken as representing Income Tax, we have lost £195,928 or a total under the two heads of approximately £1,220,333 less than we allowed for.

41. The real test of the result of the reduction of salt dues must be sought in the progress of consumption. I give the figures for the last four years of the quantities in maunds on which duty was paid, prior to delivery for consumption. They are as follows:—

1900-1901	36,151,040
1901-1902	36,045,172
1902-1903	36,876,782
1903-1904 (Revised Estimate)	37,306,000

It will be observed that the increase over quantities in the previous year, is estimated at 429,218 maunds. This may be taken as roughly indicating a corresponding increase in consumption, which would undoubtedly have been greater had not salt stocks in the Bombay Presidency been damaged so seriously by a cyclone in the month of May last, that a scarcity ensued, considerably raising prices in that part of India and thereby unduly checking consumption.

It must be remembered, however, that the figures representing the number of maunds on which duty has been paid in any particular year, do not accurately represent the consumption, since, particularly in regard to salt imported from abroad, there is a certain element of chance, independent of actual consumption, in the number of maunds on which traders may decide to pay duty at any particular date or season; but, if we take a period of two or three years and compare it with another similar period, a comparison of the quantities on which duty has been paid will correctly indicate the position. We must therefore wait for at least another year, so as to be able to take two years

together under the new conditions, and to say for certain what has been the precise effect of the reduction of the duty by 8 annas. Meanwhile, we have made enquiries from the Local Governments on the subject, and from the reports of the officers consulted, it seems quite clear that the reduction in the tax had an important and almost immediate effect in reducing the price of salt in those parts of the country where no abnormal circumstances intervened. The reports furnished are fairly unanimous in their conclusion that an immediate gain as regards the number of seers purchaseable for a rupee was secured by consumers who were in a position to buy salt by the seer, while it is generally held that a smaller, though direct, gain was also secured by all who were in a position to purchase salt by weight and as a commodity by itself. Unfortunately, however, it would not appear that the natural reduction in price has so far fully reached those consumers of the poorest classes who take their salt in doles from the bunniahs along with other articles. It may be anticipated that in due course the influence of competition will make itself felt in favour of the last class also.

42. As regards the Income Tax, there can be no doubt that the intended benefit was directly secured by all classes entitled to it, and the difference between the estimated loss and that which has actually been incurred, may properly be ascribed to the natural growth in this source of revenue, due to the increasing prosperity of the class affected, and also to improving administration.

43. I have observed with regret, though without surprise, that the concession already given has led to fresh suggestions that the tax should be abolished altogether. The total abolition of the Income Tax is, in my opinion, quite outside the range of practical politics. The Government of India is unlikely ever to be able to afford the great sacrifice of revenue which a total abolition of the tax would involve, unless compensation were found in some other direction, and if at a future date further remission of taxation should appear advisable, there are other classes of the community whose claims for consideration appear to be very much stronger than those of the wealthier section who are the principal contributors of Income Tax. Moreover, whilst this tax is paid exclusively by the class deriving, perhaps, the greatest benefits from the administration towards the cost of which it contributes, it is one which automatically adjusts itself to the means of the tax-payer. I have only heard one even *prima facie* plausible objection to the Income Tax, and that is that whilst the profits of business vary from year to year, the tax falls on lean or deficit years with the same severity as regards percentage, as on the profits of good years. But this objection falls to the ground if the provisions of the law regulating the incidence of the tax are considered, since under those provisions the tax-payer has the option of being taxed either on the profits of the actual year or on those of the preceding year, whichever may be less.

### Economic Progress.

44. Our reports and returns show that India is now happily free not only from famine, but to a great extent from the effects of famine even in the more sorely tried provinces and districts: Two successive years of very generally good harvests throughout the country have had a marvellous effect in restoring material prosperity, although it could not be expected that they should suffice entirely to wipe out losses, particularly where the prolonged droughts resulted in very heavy mortality among cattle.

45. Plague, alas! is still with us, and the death rate shows no sign of diminishing. Not only does this terrible pestilence, which claims its victims by hundreds of thousands a year, render happy homes desolate, but it is, and must continue to be, a cause of prejudice and dislocation to trade and industry, though perhaps less so than in earlier years, since the people have become accustomed to its appearance and are more ready to continue their daily avocations in spite of its ravages. Still, as an example of its effect, I may mention that during the violent outbreak in Cawnpore last November, both the mills and the Government harness factory in that important industrial centre found it most difficult to keep their hands together and were in many cases working under very serious difficulties, whilst I fear that in some establishments actual loss was incurred. In spite, however, of such misfortunes as I have alluded to, we are justified by the consideration of all relative facts and figures, in holding that the country continues to make very satisfactory progress as regards general development of material prosperity. Last year I gave as an important indication of such progress, the figures of revenue for four years, under the heads of Salt, Excise, Customs, Post Office, and Stamps. I now repeat these figures, substituting the revised estimate for 1903-1904 for

the accounts 1899-1900, and accounts for 1902-1903 for the revised estimate in that year :—

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	Revised Estimate, 1903-1904.
	£	£	£	£
Salt . . . . .	5,967,034	5,939,310	6,184,405	5,160,000*
Stamps . . . . .	3,342,948	3,446,406	3,473,711	3,588,100
Excise . . . . .	3,937,202	4,076,681	4,426,642	4,925,500
Customs (excluding countervailing du- ties and silver) . .	3,131,223	3,358,870	3,579,116	3,634,200
Post Office . . . .	1,357,156	1,383,709	1,429,935	1,480,800
<b>TOTAL</b> . . . . .	<b>17,735,563</b>	<b>18,204,976</b>	<b>19,093,809</b>	<b>18,788,600</b>

\* Decrease due to the reduction in the rates of duty. According to old rates of duty the revenue would have been approximately £6,350,000.

The rate of progress as indicated by the figures is clearly very satisfactory, but I must call attention to the fact that the returns have been increased in 1902-1903 and 1903-1904 by the addition of Berar revenues. The totals revised to exclude Berar figures, and taking salt duties at the old rate, would stand as follows :—

1900-1901.	1901-1902.	1902-1903.	1903-1904.
£	£	£	£
17,735,563	18,204,976	19,002,786	19,793,500

These figures appear to me to offer the most incontestable evidence of steadily maintained and increasing prosperity.

As I mentioned last year, land revenue is deliberately omitted from this table, since returns from this source are from time to time abnormally affected by revisions of settlements, and the bringing under settlement of newly irrigated and cultivated lands, as also by remissions made to facilitate recuperation in specially afflicted areas; also, I should again call attention to the fact that the progress of the Post Office returns is frequently adversely influenced by changes in the nature of concessions and reductions in rates charged.

46. Another very important indication of the situation is offered by the growth of deposits in the Post Office Savings Banks and in the Presidency Banks, as also by the investments in Government stocks made through the agency of the Post Office. I submit figures under these heads.

*Growth of private deposits in the Presidency and Joint Stock Banks and in the Postal Savings Bank.*

BANKS.	1899.	1900.	1901.	1902.	1903.
	£	£	£	£	£
Presidency Banks . . . . .	7,470,166	8,504,217	9,815,765	11,798,852	12,113,125
Joint Stock Banks . . . . .	4,894,959	5,306,364	5,898,656	6,846,845	7,262,957
Postal Savings Banks . . . . .	6,285,336	6,430,964	6,695,505	7,121,415	7,614,369
<b>TOTAL</b> . . . . .	<b>18,650,461</b>	<b>20,241,545</b>	<b>22,409,926</b>	<b>25,767,112</b>	<b>26,990,461</b>

NOTE.—The figures for the Postal Savings Banks are the balances on the 31st March of each year, whilst the figure for the Presidency and Joint Stock Banks are the balances on the 31st December.



*Investments in Government securities made through the Agency of the Post Office.*

	1898-99.	1899-1900.	1900-1901.	1901-1902.	1902-1903.
Number of investments . . . . .	603	516	557	527	556
Nominal value of investments . . . . .	£ 27,887	22,667	26,493	25,287	25,487

47. I now turn to the question of agricultural development. I trust that in doing so once a year, I may not prove wearisome, but I desire to insist on the fact that it is before all things, the prosperity of the agricultural population on which the general economic prosperity and financial stability of this country must depend. I must remind Honourable Members that executive action in connection with this question is in the province of my Honourable Colleague in charge of the Revenue and Agricultural Department, but progress and success are, and always must be, the deepest concern of the Department responsible for revenue returns.

I am glad to know that more has been done by Government for the development of agriculture than appears to be generally recognised by the public. A few weeks ago a Government Resolution was published giving in outline the arrangements now being carried out for the establishment of a first class agricultural institution at Pusa, at very considerable cost. Personally, I cannot but welcome the heavy demands for expenditure on that institution, since I firmly believe that under the able guidance of such thoroughly practical and scientific men as Dr. Mollison, the Inspector General of Agriculture, and Mr. Coventry who has been named Principal of the establishment, our expenditure will be returned some hundredfold; and it is a real happiness to think that whatever advantages may accrue to the fisc through their success, such advantages being dependent on, must necessarily be accompanied by, a corresponding amelioration in the condition of the agriculturist, that is of the great bulk of the population of this Empire.

48. In dealing with a conservative population, we cannot, particularly in agricultural matters, expect startling, immediate improvements. The Indian ryot profiting by the accumulated experience of centuries, has been pronounced by competent Europeans who have closely studied his methods, to be a first class agriculturist within the limits of the situation in which he finds himself. He is both intelligent and practical, and though averse to change, he has shown himself by no means unwilling to adopt real improvements suited to his circumstances, when by example he has been shown the indubitably satisfactory results of their adoption. What we desire is that he should profit not only by his own experience and that of his forefathers, but also by that acquired by the application of scientific principles in foreign lands necessarily beyond his ken; and, moreover, it must be remembered that the extent of this great Indian Empire and the variety of conditions prevailing therein are such that, pending that interchange of information and thought which is to-day non-existent among the agricultural classes, the experience of the east cannot penetrate to the west, nor that of the centre to the frontiers. We must avoid haste to force new ideas, but we must aim at the introduction of improved varieties of staple products, and of crops grown in one province, into another where they seem likely to succeed; at inculcating the value of good qualities of seed, of certain more readily procurable manures, of chopping fodder, of ensilage, and of improving breeds of cattle; we must teach the treatment of crop and cattle diseases, and exemplify the utility of some of the simplest agricultural implements.

49. The recent extraordinary speculation in cotton in America has drawn the attention of those connected with cotton manufacture in all parts of the world, to the necessity of increasing the area of supply of the raw article, and naturally many eyes have been turned to India as a country where everything points to the possibility of great development of supply and improvement of quality. From certain paragraphs in the press, it would appear to be assumed that the Government of India has hitherto remained blind to the importance of this question, but I can state from personal knowledge that such is not the case. Since he entered on his present duties, and indeed long before that date, Dr. Mollison has been devoting his attention and energy to the improvement of the quality of our Indian cotton. I have myself seen some of his experiments in producing new hybrids and in cultivating different varieties from imported seeds, at the Government agricultural farms at Poona and Cawnpore. My opportunities of personal observation have naturally been restricted, but they have been sufficient to convince me that the question is receiving the most earnest attention, that important knowledge has been acquired, and that we may well hope in due course to arrive



at valuable, practical results. In the Central Provinces, Mr. Sly, the energetic Commissioner of Settlements, to whose valuable work I referred last year, continues to be able to report good progress. Satisfactory results continue to be obtained from the working of the demonstration farms. The cultivation of cotton and jawar has been introduced in districts where hitherto it did not exist. Cultivators are beginning to adopt improved methods; the picking of seed for the eradication of smut in jawar is now practised successfully in certain districts, and extermination of grasshoppers has, as a result of practical demonstration in some districts, been successfully undertaken in others. Selected seeds of good varieties have been distributed through the District Agricultural Associations, several of which bodies have done really good work. Cattle breeding is receiving attention with the object of distributing good bulls. Cotton growing has also been encouraged on suitable lands, and as a result of such encouragement and greatly increased prices, the area under cotton in 1902-1903 was 18 per cent larger than in the preceding year and 66 per cent above the decennial average. Apparently it does not pay to carry cotton more than fifty miles by road to a mill or railway, and feeder lines are said to be a desideratum to induce still more extensive cultivation. The number of paying subscribers, mostly cultivators, to the monthly Agricultural Magazine has increased to 1,800, and 1,800 copies have already been sold of a small work in the vernacular containing a re-print of matters of permanent interest published in the first issues of the monthly magazine.

50. I may add that in Madras attention has lately been turned to the possibility of minor irrigation by means of wells from which the water is drawn by oil engines and wind mills, and there is every reason to believe that the experiments, particularly those with oil engines, will lead to practical and useful results.

51. High prices of American cotton have already resulted in an increased European demand for Indian cotton, and Japan has also been an important buyer. India can well afford to sell its cotton at relatively lower rates than those prevailing for the American article, and it may reasonably be anticipated that as continental buyers become more accustomed to look to India for their supplies, and if, to our supplies of short-stapled cotton, which has its special uses and markets, we add a long-stapled variety, the export trade will still further develop to the great profit of both the agriculturist and the trader; and let me here say that the trader can make no profit which is not shared by the agriculturist: under present conditions in this country, their interdependence is absolute.

52. The export of tea continues to increase and the shipments for the past season, up to the end of February, are estimated at 200 million pounds, as compared with 174 and 175 million pounds in the two preceding years. The growth of exports to the United Kingdom has not been as considerable as might have been anticipated in normal circumstances, and it is believed by those specially interested in the trade that it has been somewhat checked by the heavy additional duty imposed on imports into Great Britain. We have recently heard unofficially that the Colonial Government has decided to admit imports of Indian tea into New Zealand, free of duty, and we may hope that such a concession will materially encourage consumption. A very satisfactory feature in the export trade has been the increase from 8½ million pounds exported to America and 'other foreign markets' in 1901-1902, to 22½ million pounds exported in 1903-1904; the 'other markets' include Russia, to which country the quantities exported are rapidly increasing. It may be hoped that means will be found still further to develop this most important trade, but for the moment it has received a check through the blocking of the Siberian Railway, and the increase in the already enormous duty levied on tea imported *via* the Black Sea. This increase must always tell against Indian teas and in favour of the Chinese leaf. When the trade was conducted through the Black Sea ports, India had the advantage of the lower freight from Calcutta to Odessa, as compared with that from Shanghai to Odessa, whilst by the Siberian routes, a corresponding advantage is secured by the Chinese teas. In this connection, I may mention that the production in India and sale of green teas are rapidly increasing, affording a new branch of development in the general trade.

It may I think reasonably be anticipated that the efforts of the Tea Cess Committee will lead in due course of time to considerable development of sales, both in foreign markets and for home consumption in India, and Government willingly gave the assistance sought for by the Tea Association in the matter of establishing a tea cess.

Prices, I regret to say, have not been so remunerative as desirable during the last few years, but this circumstance has had a wholesome effect which will bear good

fruit in the future, in checking undesirable extension of plantations on unsuitable lands. During the past season good prices were once more secured; the following figures show the fluctuations during the last six years:—

*Calcutta Sales.*

			R	q.
1898-1899 . . . . .	561,336 packages, average		5	8
1899-1900 . . . . .	560,719 do. do.		5	11
1900-1901 . . . . .	571,948 do. do.		5	3
1901-1902 . . . . .	534,923 do. do.		5	5
1902-1903 . . . . .	561,271 do. do.		5	3
1903-1904 (up to February 25) . . . . .	609,326 do. do.		5	10

53. The future of indigo is still a question of deep concern, and although I fear that those who have been disappointed at the prices obtained during the past season may not readily agree with me, I cannot admit that there is real ground for despondency. On the contrary, continued steady perseverance on right lines would appear alone to be required to enable natural indigo, the produce of India, to hold its own with synthetic indigo. This is a purely business question and one which must be considered with due regard to facts, and facts only. It is a fact that when synthetic indigo was first introduced, the price asked was 17 pence per pound, and that the price has steadily declined to the present average of about 8 pence per pound. This is a very heavy fall, and I would urge attention to the fact that the manufacture of synthetic indigo was started on the basis of a price of 17 pence per pound, and that the manufacturers have suffered at least equally with the indigo planters by the great reduction in price due to competition. Now I ask what would have been said ten years ago if it had been suggested to the indigo planters that they would have to accept a price approximating ₹100 per maund for their product? They would have declared a fall to such a price to be impossible, and yet planters' indigo has been sold, and sold at a profit during the past season, at ₹110 per maund, by those who in the present still regrettably incomplete state of preparation for the struggle, have in favourable circumstances shown energy and intelligence in the conduct of their business. Prices have this year been some 30 per cent below those of last season and have varied from 80 rupees to an exceptional maximum of 195 rupees per maund, for a special parcel of 21 chests of Peeprah indigo; the average, exclusive of this particular sale has, however, probably not exceeded ₹120. Greater attention is being paid by buyers to quality, and indigo of low grade finds a market with much difficulty at Bengal prices. The total sales for the season, of Bengal indigo are not likely to exceed 50,000 maunds, and the sale value will probably be about 50 to 60 lakhs, as compared with upwards of 3 crores realised a few years ago, when prices were higher and production much larger. Madras indigo, though of inferior quality, is still largely sold at relatively low prices; it is estimated that some 23,000 cwt. were sold, at an average price of about ₹157 per cwt.—a decline of about 20 per cwt. as compared with prices two years ago.

54. The improvements necessary to effect a reduction in the cost price of indigo were (1) that the plantations should be placed on a sound financial basis, and cease to remain in a position where requirements for cash in seasons of dear money, could only be satisfied by transferring profits from the pockets of the planters to those of the money lenders; (2) economy in management; (3) selection of seed and propagation of the qualities yielding the highest percentage of indigotine and best suited to local conditions of climate and soil; (4) rotation of crops to obtain good profits from the land when not under indigo, and thereby reduce the cost of cultivation of the plant; (5) chemical improvements in manufacture.

(1) The transformation necessary to place indigo properties on a sound financial basis is proceeding, and in some instances at regrettably heavy cost to those who in the halcyon days of the industry had thoughtlessly allowed their financial position to become too involved to stand a crisis. The change has involved loss of fortune to individuals, but this is by no means synonymous with the failure of the industry. (2) The hard lessons of recent years have resulted in important economies in administration. (3) The attention of Mr. Coventry and other men of intelligence and energy interested in indigo, has for a long time past been turned to the cultivation in India of a plant which should produce a higher percentage of indigotine than that which a few years ago, in the absence of competition, sufficed to yield handsome profits. Agricultural experiments are necessarily slow in development, but the result of experiments has already shown that plants propagated from the Natal seed, acclimatised in

Java, will yield some 50 per cent more leaf of excellent quality than is obtained from the plant known as "Tinctoria" which has hitherto been generally cultivated in India. Again, it has been shown that the new plant can be grown as a perennial, and even if only left in the ground for two years, this will lead to material reduction in the cost of cultivation. Further, and not least, the new plant is immensely superior to the tinctoria in withstanding the effects of inundation, drought, and cold. (4) The introduction of a reasonable system of rotation of crops, which is becoming fairly general, has had the result that in spite of the low price of indigo, certain favourably situated land-holders have been able to realise 10 per cent profit on the cultivation of their lands, and it further leads to the hope that the value of the 'seeth' as manure for rotation crops, may pay, or nearly pay the cost of cultivation of the indigo. (5) As regards chemical improvements, experiments are still proceeding, and though it is impossible to say that any remarkable result has so far been achieved, it is incredible that nothing will be achieved by that persistence in research which is now being earnestly pursued.

It seems to me unquestionable that there is still a large margin for reduction in the cost of production of indigo, and this large margin should more than suffice to turn the scale against the artificial product, whilst leaving fair profits in the pockets of the planters. There is certainly a limit to the price at which synthetic indigo can profitably be sold, and many are of opinion that, although competition may induce manufacturers to temporarily accept losses and reduce prices, the profitable limit has been already reached.

55. On one point I may perhaps venture to offer a word of warning to our planters. I am fully sensible of the difficulties of their position with which I sincerely sympathise, but I fear that many still fail to realise in a practical manner the situation which is created by the keen competition of their European manufacturing rivals, and that season after season they continue to expect high prices and by so doing they alienate buyers who would willingly take their products were prices more in accordance with those for which the artificial article is to be obtained. It is not business to continue to work at a loss, but it is an essential factor in business to keep your competitor out of the market by temporary acceptance of the lowest possible price, and thus to force him either to accept losses, or to retire from the competition.

56. Exports of rice in 1902 were by far the highest recorded up to that year, but they were surpassed in 1903, when the total value exported was approximately 13 million sterling, of which shipments from Burma were for upwards of £9,000,000.

57. It is roughly estimated that only about one-seventh of the wheat grown in India is available for export, the remainder being retained for local consumption. The amount exported naturally depends both on harvest yields, and on the European market price. This winter the price abroad has been favourable for export, whilst in India harvests have been abundant, particularly in the Punjab, with the result that the value exported in the year 1903 exceeded 6½ millions sterling, and was more than double that in the preceding year.

58. The export trade in seeds has as regards quantities, increased rapidly during the last three years, but owing to falling prices, values have not kept pace with quantities. Approximately, 1,000,000 tons were shipped in 1901, and about 1,270,000 tons in 1903; the corresponding values being about £9,765,000 and £10,083,000; out of these totals, the exports of linseed averaged in value about 4 millions sterling. Whilst the quantity of linseed exported has increased considerably, values have remained practically stationary under the influence of unfortunately declining prices, owing to the serious competition of shipments from both North and South America, and during the past season, particularly from La Plata. The other two most important classes of seeds exported are rape and til; the value of the shipments of the former in 1903 was £1,627,000 and of the latter £1,990,000. The exports of til are increasing very rapidly with well maintained prices.

59. The last jute crop was estimated at the large figure of approximately 6½ million bales, but nevertheless prices have been well maintained throughout the season and have yielded large profits. The total arrivals of jute in Calcutta up to January 31st, 1904, are estimated to have exceeded those of the previous year by 20 per cent, whilst exports of jute and cuttings are said to have been upwards of 10 per cent greater than in the season 1902-1903, approximating, though not quite reaching, the record shipments in 1901-1902.

60. The progress of the jute manufacturing industry has been even greater than that of the export trade in the raw material, and is indeed very remarkable. The number

of looms at work has increased from something short of 10,000 in 1895 to nearly 20,000 to-day,' and the development has been particularly rapid in the last two years, during which the number of looms has been increased by upwards of 3,000. During the latter part of the past year there was a very good demand for gunnies and hessians, and the result of the year as a whole, has, I believe, been quite satisfactory to manufacturers.

61. Great as has been the development of jute manufacture, cotton still remains our premier Indian industry. From one point of view, that of increasing production, the progress of the Indian mills has been very satisfactory. I give the figures showing the production in yards of grey goods during six successive years, together with corresponding quantities imported and the totals indicating general consumption.

*Quantity of Cotton Piece Goods (Grey) imported into, and produced in, India.*

YEARS.	Grey goods imported from other countries into India.	Grey goods produced in India.	TOTAL.
	Yds.	Yds.	Yds.
1897-1898 . . . . .	1,149,479,541	323,356,019	1,472,835,560
1898-1899 . . . . .	1,257,720,612	355,709,050	1,613,429,662
1899-1900 . . . . .	1,274,912,153	329,420,397	1,604,332,550
1900-1901 . . . . .	1,192,173,060	341,176,942	1,533,350,002
1901-1902 . . . . .	1,186,764,327	409,744,993	1,596,509,320
1902-1903 . . . . .	1,283,680,181	406,316,717	1,689,996,898

It will be seen that whilst there has been some small increase in imports, production in India, in spite of a temporary set-back due to the last famine, has increased by upwards of 25 per cent in the short space of five years, whilst total consumption has increased by approximately 15 per cent. This by itself should certainly indicate increasing profits to millowners, since the larger the outturn, the less is the cost of production. Nevertheless, I am afraid that while certain well-managed mills on a sound financial basis, have made, and are likely to continue to make steady profits, a large proportion have been doing more or less badly for some time past. Many mills have suffered from the fact that their working capital has been quite insufficient; their ordinary requirements for financial accommodation have cost too much to leave a profit on the turn-over in these days of close competition and generally cheap money, while in times of financial stress, they are liable to be entirely overwhelmed by the difficulties of their position. A good many mills have in such circumstances naturally changed hands during recent years, and it is to be hoped that with a fresh start on a proper financial basis, and with the more competent management for which I am inclined to think there is sometimes an indisposition to pay the necessary price, a fresh start may be made and profitable business developed. Latterly, special difficulties have beset those millowners who neglected to buy cotton ahead and who have consequently found the price of the raw article increasing out of all proportion to the price of yarns, which it must be noted has been prejudiced by the competition with Japan for the China trade. Weavers have fortunately fared better than those who are only spinners, as the former are not so dependent on the China trade, and demands for the home market have been sufficiently good and are likely to increase. I think that the future success of the Indian cotton industry lies in the development of weaving and the abandonment of a position of dependence on the sale of yarn in the China markets. I would venture to urge cultivation of the home markets.

62. I notice the continuance of complaints against the cotton excise dues. On this question it is argued that as the cloths made in India are of different textures to those made in Lancashire, there is no direct competition between them, and therefore, that the abolition of the dues could not be considered as a protective measure.



As far as the argument goes, there appears superficially to be something in it, but it seems to be omitted from consideration that the consumption in India in any given year, is more or less a fixed quantity as regards the number of yards required, and that if the cheaper price of the Indian textiles secures for them a good market in competition with the finer textiles from Lancashire, the latter must be displaced by the former. Further, I am led to believe that the Indian mills already enjoy considerable practical protection, since charges between Manchester and the Indian bazars (including packing, freight, interest, etc.), are said to amount to fully ten per cent on cost price in Manchester. Moreover, it must be remembered that a certain amount of revenue is a necessity to provide for the administration of the country, and the cotton excise dues now return upwards of 20½ lakhs, having increased from R11,62,947 in 1900-1901. It is very easy to object to any and every class of taxation, but those who make objections should, I think, offer suggestions as to how revenue could be maintained if their objections were to be admitted. As I pointed out last year in the discussion on the budget, it is impossible to believe that the average enhanced cost to the individual consumer of cotton cloth on account of the excise exceeds 3½ annas per annum, and the steady increase in consumption, which is an undeniable fact, sufficiently proves that present rates have had no prejudicial effect on its development. I would particularly call attention to the fact that the receipts on account of customs duties on cotton goods, on sugar, and on petroleum, constitute upwards of 40 per cent of the revenues derived from customs on imports, but the proportion is diminishing, and as Indian industries develop and check imports, there must inevitably be a steady and serious diminution in the returns under these heads, for which some compensation must be found. In the case of cotton goods, it is ready to hand in the shape of a steady growth in returns from excise dues on the local manufactures, and for this reason, if for no other, it appears to me impossible to seriously consider their abolition.

63. Importations of piece goods have been rather below the average, but the generally prosperous condition of the country has produced a demand sufficient to absorb more than the average annual imports, and as a result, stocks are greatly reduced; in Bombay they are the smallest on record. It is possible that for some little time a maintenance of higher prices will continue to restrict imports, but this position of affairs cannot last, and we may with some confidence look forward to a brisk and prosperous trade in piece goods in the near future.

64. Coal continues to be a very important item in the export trade. Last year I noted that this trade had received a check, and I regret to say that although towards the close of the past year there was a slight improvement in the market, the very low prices which have prevailed have had a serious effect on the profits of many coal mining companies. I have reason to fear that unsatisfactory prices are in part due to the fact that the quality of Bengal coal has suffered in reputation abroad, owing to unfortunate shipments of inferior stuff when the demand was brisk. All is not gold that glitters, and buyers soon show their appreciation of the fact that all is not coal that is black. That there is room for improvement in the methods of handling and carriage from the mines to ship-board is admitted on all sides, while it has been observed by competent experts that, speaking generally, actual mining operations are far from being generally conducted in the most scientific and economical manner. There is, therefore, apart from possible natural increase in demand, room in more than one direction for such improvement as would increase the profits of the business. I give the figures of export of Bengal coal during the last four calendar years, together with the figures for the quantities of bunker coal supplied to steamers in Calcutta.

	1900. Tons.	1901. Tons.	1902. Tons.	1903. Tons.
Exports . . . .	1,734,551	2,008,322	1,716,556	1,953,914
Bunker . . . .	615,504	674,645	697,017	703,225
<b>TOTAL . . . .</b>	<b>2,350,055</b>	<b>2,682,967</b>	<b>2,413,573</b>	<b>2,657,139</b>

It will be observed that the totals for 1903 are approximately equal to those for 1901, which, however, still remains our record year.

65. The petroleum industry is advancing by leaps and bounds. I submit figures showing consumption of kerosine during the last five years, and the sources from which the demand has been supplied.



*Production of Kerosine Oil in Burma and Assam, and importations into India from foreign countries.*

	1899-1900.	1900-1901.	1901-1902.	1902-1903.	1903-1904.*
	Quantity (gallons).				
Kerosine Oil produced in Burma	9,947,930	14,428,422	18,317,164	25,303,906	38,694,192
Kerosine Oil produced in Assam	...	156,740	241,379	671,486	1,200,052
TOTAL	9,947,930	14,585,162	18,558,543	25,975,392	39,894,244
Kerosine Oil imported from Russia	57,688,204	67,350,656	84,477,876	71,125,438	57,500,000
Kerosine Oil imported from United States	12,731,934	5,102,459	5,768,226	9,229,244	7,000,000
Kerosine Oil imported from other countries	49,978	148,783	1,221,364	1,096,573	5,500,000
TOTAL	70,470,116	72,601,898	91,467,466	81,451,255	70,000,000
Total consumption of Kerosine Oil in India	80,418,046	87,187,060	1,00,026,009	107,426,647	109,894,244

\* Estimated figures for last two months.

It will be observed that whilst consumption steadily increases, Indian production already suffices to satisfy nearly forty per cent of the total demand. Burma already supplies upwards of 38½ million gallons and Assam, where the industry has begun to develop, is, I understand, in a position to supply two million gallons in the coming year, with a rapidly increasing production. The imports of American and Russian oils are naturally declining, but, on the other hand, those of what is known as Straits oil are increasing. American kerosine has now become practically an article of luxury used only by those who like to pay a high price for a specially good article. Improvement is desirable in the quality of the Indian oils, which are still distinctly inferior to both American and Russian oils, but I understand that improvements are being introduced in refining processes, and that as oil is drawn from the lower strata it will be found to be of a lighter character.

66. The export trade in hides is of very great importance, but it is particularly susceptible to influences causing wide fluctuations both in volume and in price. In times of famine, the difficulty and sometimes impossibility of providing fodder, leads to wholesale slaughter and low prices, whilst after a few prosperous years, the number of cattle increases and the number of hides for sale also increases. To-day an unsatisfactorily large proportion of our hides are exported in the raw state, and a large development of the tanning industry is much to be desired. Special attention is being paid to this question in Madras where it is hoped that the chrome-tanning process may be introduced with success. Cawnpore is the most important centre of the leather industry the successful development of which enabled us to supply large quantities of leatherware (boots and saddlery) for the army in South Africa. This industry is at present labouring under two difficulties—deficiency of tanning material and shortness of labour. The want of tanning material is attributed to a depletion of stocks of cutch during the recent years of famine, but we may hope that this will prove a temporary difficulty. Shortness of labour for industrial purposes is a cause of serious complaint in many parts of India, and I fear that it will not be easily remedied. In course of time, a sufficient industrial class will come into existence, but the people are conservative in their habits, and they prefer working in their homes to the restrictions of a mill, whilst any extensive employment of female labour is, for various reasons, almost impossible. High wages offer little attraction to the agriculturist who, in normal times, finds all his requirements supplied by the fruits of congenial labour in the fields.

67. It is, I believe, often urged in quarters which appear to be strangely misinformed, that if we look back, say 20 years, it will be found that the ryot has been

impoverished by a steady fall in the price of his produce. I have examined this question as far as the information at our disposal permits, and I submit a table showing the average wholesale prices of certain articles of export from India in the years 1873, 1883, 1893, and 1903, at Calcutta, Bombay, Karachi, and Rangoon, respectively.

*Average annual wholesale prices of certain staple articles of export from India.*

Ports and Articles.		Per	1873.	1883.	1893.	1903.
			R a. p.	R a. p.	R a. p.	R a. p.
<i>At Calcutta.</i>						
Jute	Bale of 400 lbs.		23 13 6	22 4 9	36 10 10	35 5 4
Rice	Bazar maund		2 7 8	2 8 2	4 1 8	3 9 7
Linseed	" "		4 11 3	3 14 6	5 7 9	4 14 0
Rapeseed	" "		4 8 9	4 11 6	4 11 1	4 2 0
Silk, raw	Factory seer		21 7 8	16 4 11	19 6 4	15 13 6
Hides, cow	20 lbs.		...	...	13 2 0	16 12 0
<i>At Bombay.</i>						
Cotton	Candy of 784 lbs.		199 10 0	171 7 3	199 6 11	203 0 0
Linseed	Cwt.		6 0 6	5 6 0	7 11 1	6 14 0†
Wool	Candy of 588 lbs.		192 8 0	187 8 0	132 8 0	115 0 0
Wheat	Cwt.		5 1 9	3 13 8	4 5 9	4 5 5
<i>At Karachi.</i>						
Wool	Maund of 82 lbs.		35 8 0	25 14 10	27 3 3	21 4 10
<i>At Rangoon.</i>						
Rice	Cwt.		2 7 8	3 8 6	3 11 7	4 3 1*

\* Prices have fluctuated greatly owing to speculation. † Prices have since fallen.

It will be observed that while prices have varied considerably at different epochs, in the great majority of cases there has, over the period, been an increase in Calcutta prices, the only really notable exception being with regard to silk. In Bombay, prices of cotton and linseed increased, whilst those for wool and wheat have fallen, the former considerably; wool has similarly fallen at Karachi, but at Rangoon the price of rice, the staple export, has very materially improved. I would point out that as each ten years of the period under consideration rolled by, facilities of transport have under the influence of railway construction, steadily and enormously reduced the cost of delivery from the ryots' hands to the export markets, whilst also reducing the number of middlemen through whom produce finds its way from the interior to the sea coast. Now, this decrease in cost of carriage is equivalent to so much direct profit to the producer; it is therefore absolutely certain that the increase shown in prices at the ports, forms but a small proportion of the total gains to the ryot from the enhanced prices which he has realised locally.

An examination of this question would be incomplete without some reference to the influence of exchange. The variations in exchange were steadily favourable to increase in rupee prices of exports from 1873 to 1893 and unfavourable during the last ten years.

The average exchange value of the rupee in the four years tabulated was:—

1873-1874.	1883-1884.	1893-1894.	1903-1904 (Estimate).
22.351d.	19.536d.	14.546d.	16.053d.

68. Whilst the facts noted offer a complete answer to those who have of late years been talking of the impoverishment of the ryot, I must state that in my personal opinion we are likely during the next few years to witness some decline in the export price of agricultural produce. Such a decline, it seems to me, must inevitably result from the improvement of communications, and the bringing of new lands under cultivation in foreign countries, and particularly perhaps in Canada and in South America. The natural decline from such causes should however be at least compensated, if not more

than counterbalanced, by improvements in our own communications in India, in agricultural methods, and I venture to hope also by reduction in our railway tariffs. The most important step which can be taken to meet the situation will, however, I apprehend, be found in the development of industries based directly on agriculture, that is in locally working up our raw products, extracting our own oils from seeds, producing our own textiles from silk, cotton, and wool, tanning our own hides, etc. For thoroughly satisfactory progress in this direction we must await the awakening of a keener spirit of enterprise among our Indian fellow subjects. At present, industrial undertakings are chiefly dependent on foreign capital, supplemented by the small savings of Anglo-Indians who naturally invest all they can spare in a country where prevalent rates of interest are much higher than in Western Europe. I trust, however, that it will not be long before a great development is witnessed in industrial enterprise, although I must point out that when it takes place, we shall find ourselves in a very different position from that of to-day, as regards the effect on our trade of protective tariffs in foreign countries.

69. Notwithstanding many difficulties, including those to which I have referred, Indian industries are not standing still, and a proof of their steady, though somewhat slow, development is to be found in the figures, I submit, showing the increasing value of importations of mill machinery, iron and steel. We may possibly reach six million sterling for the year 1903-1904.

*Values of Imports of Machinery and Millwork and Iron and Steel.*

	1900-1901.	1901-1902.	1902-1903.	1903-1904. (Ten months only.)
	£	£	£	£
Machinery and Millwork . . . . .	1,505,040	2,003,920	1,869,227	1,830,974
Iron and Steel . . . . .	3,048,421	3,242,613	3,394,015	3,215,772
<b>TOTAL</b>	<b>4,553,461</b>	<b>5,246,533</b>	<b>5,260,242</b>	<b>5,046,746</b>

70. In connection with the question of accumulation of wealth in India we have examined the available statistics showing the net imports of gold and silver, and I submit the figures for decennial periods commencing with that from 1835-36 to that from 1895-96. It will be seen that during the whole period extending over 68 years, the total net imports of treasure have reached the gigantic figure of £414,672,977 which includes gold, approximately 127 millions, and silver upwards of 287 millions. These figures speak for themselves, as a remarkable indication of accumulating wealth.

*Net Imports of gold and silver from 1835-36 to 1902-1903 in decennial periods.*

	Gold.	Silver.	TOTAL.
	£	£	£
1835-36 to 1844-45 (10 years) . . . . .	2,197,866	13,690,179	15,888,045
1845-46 to 1854-55 (ditto) . . . . .	6,855,062	10,218,006	17,073,068
1855-56 to 1864-65 (ditto) . . . . .	34,063,093	66,801,743	100,864,836
1865-66 to 1874-75 (ditto) . . . . .	24,385,359	41,640,209	66,025,568
1875-76 to 1884-85 (ditto) . . . . .	17,759,626	43,782,421	61,542,047
1885-86 to 1894-95 (ditto) . . . . .	10,844,101	69,523,739	80,367,840
1895-96 to 1903-1904 (8 years and 11 months) .	30,006,323	42,905,250	72,911,573
<b>TOTAL 1835-36 TO 1903-1904</b>	<b>126,111,430</b>	<b>288,561,547</b>	<b>414,672,977</b>

E. FG. LAW.

March 23, 1904.

## PART II.

## BEING A MEMORANDUM BY THE FINANCIAL SECRETARY EXAMINING THE DETAILS OF THE ACCOUNTS AND ESTIMATES.

## Section I.—The Accounts of 1902-1903.

71. The Accounts of the year show a surplus £3,069,549 being better by £331,049 than the surplus of £2,738,500 anticipated in the Revised Estimates framed in March last. 1902-1903.  
General Result  
of Accounts.

72. The variations between the figures finally entering into the Accounts and those taken in the Budget and Revised Estimates of the year are fully explained in the Appropriation Report published in the *Gazette of India* of the 12th instant.

73. The following is a general comparison of the Revised Estimates with the Accounts of the year :— 1902-1903.  
Statement of the  
gross figures.

	Revised.	Accounts.	Accounts, better.	Accounts, worse.
<b>REVENUE.</b>				
India	£ 76,284,600	£ 76,740,110	£ 455,510	£ -
England	607,900	694,805	86,905	...
<b>TOTAL</b>	<b>76,892,500</b>	<b>77,434,915</b>	<b>542,415</b>	<b>...</b>
<b>EXPENDITURE.</b>				
India—				
Imperial, Provincial, and Local.	55,759,100	56,075,970	...	316,870
Adjustment of Provincial and Local Surplus or Deficit	+ 56,100	—72,425	128,525	...
<b>NET</b>	<b>55,815,200</b>	<b>56,003,545</b>	<b>...</b>	<b>188,345</b>
England	18,338,800	18,361,821	...	23,021
<b>TOTAL</b>	<b>74,154,000</b>	<b>74,365,366</b>	<b>...</b>	<b>211,366</b>
<b>SURPLUS</b>	<b>2,738,500</b>	<b>3,069,549</b>	<b>331,049</b>	<b>...</b>

74. Both Revenue and Expenditure were higher, in India and also in England, than the amount taken in the Revised Estimate. The net improvement in England was £63,884. In India, it was £138,640. In the Imperial Section of the accounts, there was an improvement of £267,165, while the Provincial and Local Section was worse by £128,525. The latter does not affect the surplus of the year. 1902-1903.  
General Remarks.

75. The increase of £455,510 in Revenue in India occurred chiefly under Salt (£144,405), Excise (£49,042), Customs (£90,936), Forests (£33,203), Railways (£107,500) and Army (£124,692), and was partly counterbalanced by a falling off under Land Revenue including that due to Irrigation (£59,162) and Major Irrigation Works (£53,832) besides smaller sums under other heads. The increase under Salt was fairly distributed, but was highest in Bombay and Madras. That under Excise occurred chiefly in Burma and Berar. The increase under Customs was largest under export duty on rice, import duty on silver and other metals, and excise duty on cotton goods. Larger railway earnings were contributed by the East Indian, Rajputana-Malwa, South Indian, and Bombay, Baroda and Central India Railways. The increase in Army Receipts was due to credits for peace equipment taken by certain units to China which were not provided for in the Revised. 1902-1903.  
Revenue in India.

1902-1903.  
Expenditure in  
India.

76. The excess expenditure in India, amounting to £316,870, was made up of increases under a number of heads, of which the most important were £42,411 under Working Expenses of State Railways, £157,517 under Civil Works, and £155,735 under Army. These were partially counterbalanced by smaller decreases under numerous heads.

1902-1903.  
Revenue and  
Expenditure in  
England.

77. The increase in the revenue in England occurred chiefly in Army receipts. Larger allowance than was provided in the estimates was made on account of articles in possession of regiments on their transfer from the Indian to the British establishment; and contributions towards pensions of Native troops lent for Imperial Service were recovered earlier than had been expected. The increase in the expenditure in England is more than accounted for by an increase of £38,349 in the payments for ordnance and other military stores.

## Section II.—The Revised Estimate of 1903-1904.

1903-1904.  
Statement of the  
gross figures.

78. The following is a general comparison of the Budget Estimate with the Revised Estimate of 1903-1904:—

	Budget.	Revised.	Revised, better.	Revised, worse.
	£	£	£	£
India	75,699,400	82,348,100	6,648,700	...
England	656,000	719,700	63,700	...
TOTAL	76,355,400	83,067,800	6,712,400	...
EXPENDITURE.				
India—				
Imperial, Provincial, and Local	58,514,900	60,947,900	...	2,433,000
Adjustment of Provincial and Local Surplus or Deficit	—1,383,500	+1,201,200	...	2,584,700
NET	57,131,400	62,149,100	...	5,017,700
England	18,275,300	18,207,500	67,800	...
TOTAL	75,406,700	80,356,600	...	4,949,900
SURPLUS	548,700	2,711,200	1,762,500	...

1903-1904.  
General Remarks.

79. During the current year there has been a remarkable development of revenue under almost every important head. Land Revenue, Salt, Excise, Customs, Forests, and Irrigation have all contributed to swell the revenues of the year. But by far the greatest improvement has occurred in the Opium revenue, and in the net earnings of State Railways. The gross receipts from Opium exceeded the Budget by more than 2 crores of rupees, while the net railway earnings were better by more than a crore. The former is perhaps fortuitous and cannot be regarded as other than a fortunate windfall. But the improvement in the Railway revenue receipts, though subject to fluctuation, promises to be progressive, and may fairly be regarded as possessing some of the elements of permanence.

1903-1904.  
Allotments to  
Local  
Governments, etc.

80. Advantage has been taken of this improvement in the financial position to place largely increased allotments at the disposal of Local Governments for provincial expenditure. As explained in paragraph 219, 150 lakhs have been assigned to Bengal, Madras, the United Provinces and Assam to start the new Provincial settlements under favourable conditions. Fifty lakhs have been allotted to Bengal as the Imperial contribution towards the Calcutta Improvement scheme, and 20 lakhs to the Punjab for the extension and improvement of Simla. Grants, aggregating R 17,02,000, have been made to the Central Provinces, United Provinces, Punjab and Bombay for expenditure on minor irrigation works, the drainage of Lucknow, the completion of the St. George's Hospital in Bombay, and a variety of other useful local works. Further grants, aggregating 22 lakhs,



have been made to the eight principal Provinces for expenditure on public parks and gardens, hostels, local museums, and other minor but useful objects which have hitherto had to yield priority to works of more pressing importance. These grants, though made in the Revised Estimate of 1903-1904, will not be actually spent during the year but will go to increase the balances at credit of the Provincial Governments on the 31st March next and will be available for expenditure in 1904-1905 and subsequent years. A grant of 5 lakhs has also been made to the Calcutta Museum in furtherance of an important scheme of reconstruction and rearrangement; of one lakh for much needed structural improvement in the Zoological Gardens; of Rs. 10,000 to the Asiatic Society of Bengal; and of Rs. 40,000 for archæological restorations at Mandu.

81. After providing for these special grants, which aggregate Rs. 2,65,52,000, the Revised Estimates show a surplus of £2,711,200 or Rs. 4,06,68,000, against £948,700 or Rs. 1,42,30,000 in the Budget. But for the special grants, the surplus would have been Rs. 6,72,20,000. 1903-1904.  
General Results.

82. Of the actual surplus of £2,711,200, it has been decided to set apart a sum of £956,700 for expenditure in the ensuing year on the provision of new artillery and small arms, and in pushing on the scheme of special coast defences to which reference was made in paragraph 234 of the last Financial Statement.

83. Both revenue and expenditure were higher in India than the amounts taken in the Budget Estimate, there being a net improvement of £4,215,700, of which £1,631,000 is in the Imperial Section of the accounts and £2,584,700 in the Provincial and Local Section. The latter does not affect the surplus of the year. In England both revenue and expenditure are better, the total improvement being £131,500. This added to the improvement of £1,631,000 in the Imperial Section in India gives the total improvement of £1,762,500 in the surplus of the year shown in the table above.

84. The only important decrease in revenue in India is under Telegraph, Rs. 4,30,000, and is due to the diversion of foreign traffic to cable routes *via* South Africa and the Pacific, and to a falling off in transit message receipts in consequence of the reduction of the tariff between India and Europe. There are also small decreases under Jails (Rs. 3,96,000), Miscellaneous (Rs. 2,12,000), Interest (Rs. 2,46,000), and Irrigation Minor Works (Rs. 2,14,000). 1903-1904.  
Decrease in  
Revenue  
in India.

85. Under almost all other heads there is an improvement, the more important items being— 1903-1904.  
Increase of  
Revenue in  
India.

	R	R
Land Revenue, ordinary . . . . .	22,90,000	
" due to Irrigation . . . . .	4,66,000	
Opium . . . . .		26,96,000
Salt . . . . .		2,03,24,000
Stamps . . . . .		31,00,000
Excise . . . . .		6,19,000
Customs . . . . .		63,07,000
Forest . . . . .		47,42,000
Post Office . . . . .		17,87,000
Mint . . . . .		5,91,000
Marine . . . . .		3,51,82,000
Exchange . . . . .		28,69,000
State Railways—Gross Receipts . . . . .		5,79,000
Guaranteed Companies—Net Traffic Receipts . . . . .		1,61,39,000
Irrigation, Major Works—Direct Receipts . . . . .		4,32,000
Civil Works . . . . .		22,28,000
Army . . . . .		10,03,000
		11,17,000

86. The improvement in Land Revenue collections is due mainly to the favourable character of the season, and the re-establishment of normal conditions of prosperity. It occurs chiefly in Madras, Rs. 9,47,000; Punjab, Rs. 15,13,000; Bengal, Rs. 4,13,000; Bombay, Rs. 4,09,000; and Central Provinces, Rs. 2,50,000. A part of the improvement in Madras is due to the increases obtained from revision of settlements in some districts being larger than was provided in the Budget Estimate. In the Punjab, it was also due to the extension of canal irrigation and to higher receipts from the sale of waste lands in the Chenab and Jhelum Colonies. There are, on the other hand, decreases of Rs. 3,10,000 in Assam due to 1903-1904.  
Land Revenue.

the postponement of the kist dates for payment; of Rs. 4,14,000 in Burma due to the failure of crops in parts of Upper Burma; and of Rs. 2,91,000 in Berar, due chiefly to the cess demand in the Akola District having been wrongly included under this head in the Budget Estimate.

1903-1904.  
Opium Revenue.

87. The improvement in Opium revenue is chiefly in Bengal (Rs. 1,73,67,000), Bombay (Rs. 29,60,000) and Burma (Rs. 1,25,000). The prices realised at the sales of Bengal Opium during the current year have been exceptionally high, the average for the year being Rs. 1,462. The exports of Malwa Opium have also been much larger than was assumed in the Budget, the number of chests weighed being estimated at 26,200 against 19,831 in the previous year. This is attributed partly to the rise in the price of silver, and partly to the depletion of stocks in China in consequence of the failure of the local crop. In Burma the increase has been obtained from the improved arrangements for the prevention of smuggling.

1903-1904.  
Salt Revenue.

88. Under Salt, there are increases of Rs. 32,00,000 in Madras, Rs. 6,50,000 in Northern India, and Rs. 4,00,000 in Bengal, while there are decreases of Rs. 4,00,000 in Burma and Rs. 7,50,000 in Bombay. The stimulus given to consumption by the reduction of duty is manifested in the increase in the first three provinces though the realisations on the credit sales of the previous year at the old rate of duty account for a large part of the increase in Madras. The Burma Budget was an over-estimate. In Bombay, a large quantity of salt was destroyed by heavy rain early in the year. This, however, appears to have stimulated the consumption of Madras salt by enabling it to displace Bombay salt in some districts.

1903-1904.  
Stamps Revenue.

89. The improvement in Stamp Revenue is chiefly in Burma (Rs. 2,50,000), Bengal (Rs. 3,00,000), and the Punjab (Rs. 1,30,000).

1903-1904.  
Excise Revenue.

90. Owing to the generally favourable harvests the Excise revenue has grown in all provinces, and the improvement expected in the Budget has been surpassed everywhere except in Bengal. Compared with the Budget the largest increases have occurred in Madras (Rs. 20,00,000), Burma (Rs. 13,00,000), Bombay (Rs. 10,00,000), the United Provinces (Rs. 7,00,000), Berar (Rs. 5,10,000) and the Central Provinces (Rs. 3,88,000).

1903-1904.  
Customs Revenue.

91. The improvement in Customs revenue extended to all the maritime provinces except Bengal where there has been a large falling-off in the imports of petroleum and some decrease of cotton goods. In the former case it is evident that Burma oil is taking the place of the foreign product. The continuance of the large imports of silver is remarkable. The articles in which the chief increases and decreases have occurred in all the provinces taken together are:—

*Increases in Receipts.*

	R
Export duty on rice . . . . .	25,00,000
Import duty—	
Silver . . . . .	13,50,000
Other metals and manufactures of metals . . . . .	5,00,000
Manufactured articles . . . . .	8,94,000
Spigits and liqueurs . . . . .	5,00,000
Chemicals . . . . .	1,25,000
Sugar . . . . .	1,50,000
Excise duty on cotton manufactures . . . . .	2,20,000
Land customs and miscellaneous . . . . .	1,35,000

*Decreases in Receipts.*

Import duty—	
Petroleum . . . . .	9,50,000
Cotton manufactures . . . . .	1,60,000
Sugar countervailing duties . . . . .	4,71,000

1903-1904.  
Forest Revenue.

92. The Forest receipts show an improvement in every province except Bengal and the districts under the administration of the Government of India. The largest increase is in Burma amounting to Rs. 11,50,000. In this province the revenue experienced a serious decline in 1901-1902, but has since then been growing steadily.

93. The growth of the receipts of the Post Office during the year has been more rapid than was anticipated. 1903-1904.  
Post Office  
Receipts.

94. The large improvement under Mint is due to the exceptionally heavy coinage of silver which has had to be undertaken in the year as explained in paragraph 19. It does not, however, materially affect the surplus of the year as the whole of the profits of coinage, after deduction of the charges, is paid to the Gold Reserve Fund and is shown as expenditure. 1903-1904.  
Mint Receipts.

95. The whole of the balance of the Gold Reserve Fund except a small balance of £5,700 has been remitted to the Secretary of State for investment, and the balance of the Fund now amounts to £6,382,200 of which £6,376,500 is held in Consols and National War and Local Loans Stocks. Gold Reserve  
Fund.

96. The increase in Marine receipts is due partly to a change in accounting whereby recoveries on account of stores and labour supplied to the Royal Navy which used to be taken as reduction of expenditure, are now credited as receipts. It is also due in part to recoveries on account of the employment of Royal Indian Marine vessels in connection with the operations in Somaliland. 1903-1904.  
Marine Receipts.

97. Under Exchange, there is an increase of Rs. 8,74,000 representing the exchange on the net expenditure in England on revenue account, the average rate of exchange for Council Bills and Transfers to date having been 1s. 4.049d. On the other hand, the gain in connection with the transactions of the Southern Mahratta Railway was overestimated to the extent of Rs. 1,36,000 and the loss on miscellaneous remittance transactions between England and India is now expected to amount to Rs. 1,90,000 against Rs. 2,000 taken in the Budget Estimate. 1903-1904.  
Exchange.

98. The gross receipts of State Railways are better than the Estimate of March last by Rs. 1,61,39,000, but the working of the increased traffic and special renewals of engines and repairs of permanent way, bridges and rolling stock, are likely to cause an increase of Rs. 52,88,000 in the working expenses. There is thus a net improvement of Rs. 1,08,51,000. There has been a remarkable expansion of traffic on most of the larger systems of Railways except the Rajputana-Malwa, the Bengal-Nagpur and the Indian Midland on which the improvement provided in the Budget Estimate has not been realised. On the Rajputana-Malwa line, there was a serious decline in goods traffic in 1902-1903 on the cessation of the famine conditions of previous years, and a small recovery was anticipated in the Budget Estimate of the current year. Instead of an increase, however, there has been a further considerable decline, owing chiefly to a diversion of the traffic to the Great Indian Peninsula Railway. The goods traffic on the Indian Midland Railway also has been very slack. The lines which have contributed chiefly to the improvement are the North-Western, East Indian, Great Indian Peninsula, South Indian, and Bengal and North Western Railways. On the first named line, where the improvement has been most marked, it was due to very heavy wheat traffic, and also to traffic arising from the Jhelum and Chenab Colonies, as well as to increased mileage and general development. The more important differences are as follows:—

	Receipts.	Working Expenses.	Net Receipts.
	R	R	R
<b>Better than Budget—</b>			
North-Western Railway . . . . .	+ 1,07,00,000	+ 16,00,000	+ 91,00,000
East Indian Railway . . . . .	+ 23,00,000	...	+ 23,00,000
Great Indian Peninsula Railway . . . . .	+ 32,00,000	+ 21,50,000	+ 10,50,000
South Indian Railway . . . . .	+ 13,00,000	— 75,000	+ 13,75,000
Bengal and North-Western Railway . . . . .	+ 15,00,000	+ 7,50,000	+ 7,50,000
Eastern Bengal Railway . . . . .	+ 13,00,000	+ 7,50,000	+ 5,50,000
Burma . . . . .	+ 12,00,000	+ 11,00,000	+ 1,00,000
Oudh and Rohilkhand Railway . . . . .	+ 5,00,000	+ 1,00,000	+ 4,00,000
<b>Worse than Budget—</b>			
Rajputana-Malwa Railway . . . . .	— 37,00,000	— 13,00,000	— 24,00,000
Bengal-Nagpur Railway . . . . .	— 14,00,000	...	— 14,00,000
Indian Midland Railway . . . . .	— 10,00,000	— 4,55,000	— 5,45,000
North-East Line, Madras Railway . . . . .	— 1,50,000	+ 5,35,000	— 6,85,000

1903-1904.  
Guaranteed  
Companies—  
Net Traffic  
Receipts.

99. Both the Bombay, Baroda, Central India, and Madras Railways, which are the only two Railways of this class not yet purchased by Government, have contributed to the increase in the net traffic receipts of Guaranteed Railways. The improvement would have been larger, but for the heavy fall in the earnings of the Rajputana-Malwa Railway which threw a larger share of the combined expenses of the whole system on the Bombay, Baroda and Central India line.

1903-1904.  
Irrigation,  
Major Works—  
Direct Receipts.

100. Of the increase in the Direct receipts from Major Irrigation Works, ₹17,21,000 has occurred in the Punjab owing to the favourable character of the seasons. Almost all the canals in the province have contributed to the improvement.

1903-1904.  
Civil Works  
Receipts.

101. Under Civil Works there is a special receipt of ₹2,64,000 on account of the sale to the Home Government of buildings on the Somali Coast, and of ₹2,15,000 on account of the sale-proceeds of the residence of the Commissioner of Police, Calcutta. The receipts from the Darjeeling-Himalayan Railway in Bengal as well as those from rents, tolls and ferries in most of the provinces, have been higher than the amounts taken in the Budget Estimate.

1903-1904.  
Army Receipts.

102. The increase in Army receipts is due to larger recoveries from the Imperial Government for the peace equipment of native troops on service in China, for Europe stores issued to Somaliland and China, and for mounted infantry ponies sent to Somaliland.

The important increases of expenditure in India are :—

1903-1904.  
Increase in  
Expenditure in  
India.

	R
Refunds and Drawbacks . . . . .	5,65,000
Opium . . . . .	71,00,000
Mint . . . . .	3,31,75,000
General Administration . . . . .	8,64,000
Marine . . . . .	19,69,000
Miscellaneous . . . . .	16,31,000
State Railways—Working Expenses . . . . .	52,68,000
Major Irrigation Works—Working Expenses . . . . .	6,85,000
Civil Works . . . . .	20,12,000
Army . . . . .	30,10,000

1903-1904.  
Refunds and  
Drawbacks.

103. The excess refunds occur in all provinces except Madras and the United Provinces, but chiefly in Burma, Bengal and Bombay, and the districts administered by the Government of India. They are due partly to larger refunds of Customs duty and partly to special refunds of Salt duty in connection with the reduction in the salt tax in March 1903. There were also larger refunds of Land Revenue, Excise and Tributes in Burma.

1903-1904.  
Opium  
Expenditure.

104. The Budget provided for the cost of an average Bengal opium crop, but the actual outturn has been exceptionally large, necessitating an increase of ₹71,00,000 in the payments to cultivators.

1903-1904.  
Mint Expenditure.

105. Of the total increase in Mint expenditure, ₹3,26,66,000 is accounted for by the payment of the net profits of the rupee coinage of the year to the Gold Reserve Fund. These amounted to ₹3,69,86,000 against ₹43,20,000 provided in the Budget Estimate. The balance represents charges incurred in England on account of remittances of gold from India and of silver purchased for coinage. These charges, though incurred in England, are passed on to India through the remittance account, and appear as Indian expenditure. The cost of extra establishment necessitated by the heavy coinage of the year is also included under this head.

1903-1904.  
General  
Administration.

106. The increase under General Administration is chiefly accounted for by the cost of new Viceregal railway carriages, the charges on account of His Excellency the Viceroy's tour in the Persian Gulf, and extra charges of the Secretariats, due chiefly to the employment of a number of officers on special duty. There was also some increase in the Central Provinces, in consequence of the transfer of the administration of Berar.

1903-1904.  
Marine  
Expenditure.

107. As explained in paragraph 96, the greater part of the increase under Marine is due to a change in the system of accounting. The balance is due to work done in connection with the Aden Boundary Commission, His Excellency the Viceroy's tour in the Persian Gulf, the construction of a new vessel to replace the *Pansy*, and the maintenance of three torpedo boats taken over from the Admiralty.



108. Of the increase under Miscellaneous, R 11,00,000 is on account of remissions of irrecoverable takavi advances in the Central Provinces, and R 87,000 on account of the remission of the balance of the loan granted to the Chittagong Port Fund for the purchase of the steam tug *Gekko*, as announced by His Excellency the Viceroy in his reply to the addresses presented to him at Chittagong. The remainder of the increase chiefly represents charges of the special Commissions of Enquiry appointed during the year, and the cost of additional elephants acquired for the Khedda operations in Burma.

1903-1904.  
Miscellaneous  
Expenditure.

109. The increase in working expenses of State Railways has been explained in paragraph 98.

1903-1904.  
State Railways—  
Working Expenses.

110. Under Major Irrigation Works—Working Expenses, the increase occurs chiefly in the Punjab and Madras, while there is a decrease in Bengal and Bombay. In the former the Indus Inundation canals which used to be classed as a Minor Work are now treated as a Major Work, and unforeseen urgent works have also involved extra expenditure. In Madras the excess is due to the cost of repairing damages caused by heavy floods in the river Kistna.

1903-1904.  
Major Works—  
Working Expenses.

111. Under Civil Works, there is an increase in all the provinces except Madras, Berar, Burma and the Districts administered by the Government of India. This was due to additional grants having been sanctioned by Local Governments for urgent works from savings under other heads. There was also large special expenditure in connection with the Murtaza-Wana road in the North-West Frontier Province, on the construction of roads in Sikkim, and on the buildings for the Imperial Cadet Corps at Dehra Dun.

1903-1904.  
Civil Works  
Expenditure.

112. There are as usual a large number of variations between the Budget and the Revised Estimates of Military Expenditure. The absence of troops in Somaliland and China again led to savings which are estimated at R 20,80,000 and R 8,52,000, besides R 6,56,000 on account of stores. Besides this there were savings of R 10,00,000 on account of food supplies, of R 3,30,000 in the cost of remounts, of R 4,25,000 on account of short strength of troops and establishments, and a variety of other reductions, the whole estimated at R 75,98,000. Against this, however, there was heavy expenditure on account of the Tibet Mission and the military escorts with the Aden and Seistan Delimitation Commissions. The savings on account of the absence of troops across the sea were as usual appropriated for new non-recurring expenditure for the improvement of the army. The more important items leading up to the net excess of R 30,10,000 were the following:—

1903-1904.  
Army Expenditure.

Increases.	
Sikkim-Tibet Mission	45,00,000
Military Escort with the Aden Delimitation Commission	25,71,000
" " Seistan " "	2,26,000
Charges for Horse-breeding operations transferred from the Civil to the Military Department	2,84,000
Mounted Infantry ponies purchased in replacement of those sent to Somaliland	2,32,000
Reconstitution of certain Native Corps of the Madras Command	2,17,000
Special expenditure in India sanctioned against savings due to the absence of troops in Somaliland and China—	
Improvement in the pay, etc., of the officers of the Indian Medical Service in Military employ	2,00,000
Purchase of '303" ammunition	1,72,000
Cost of warm coats sent to South Africa and rejected by Military Authorities there	3,05,000
Camps of exercise and instruction	1,00,000
Reconstruction of Native Infantry lines at Secunderabad, Bellary and Bangalore	1,03,000
Other smaller items	4,49,000
Excess charges for conveyance of troops and stores	4,60,000
Other items	7,89,000
	1,06,08,000
Decreases	75,98,000
Net increase	30,10,000



1903-1904.  
Decreases in  
Expenditure  
in India.

113. Under almost all the remaining heads of importance, the expenditure has fallen short of the provision in the Budget. The following are the more important savings:—

	R
Land Revenue . . . . .	19,57,000
Telegraph . . . . .	5,30,000
Law and Justice—Courts of Law . . . . .	8,92,000
"    "    Jails . . . . .	12,79,000
Police . . . . .	16,14,000
Education . . . . .	21,51,000
Medical . . . . .	14,70,000
Political . . . . .	5,03,000
Scientific and other Minor Departments . . . . .	6,17,000
Famine Relief . . . . .	12,24,000
Construction of Protective Railways . . . . .	7,26,000
Subsidised Companies: Land, etc. . . . .	6,59,000
Minor Works . . . . .	12,44,000
Military Works . . . . .	5,27,000
Special Defences . . . . .	14,64,000

1903-1904.  
Land Revenue,  
Telegraph,  
and Civil  
Departments  
Expenditure.

114. The savings under Land Revenue, Courts of Law, Jails, Police, Education, Medical, and Scientific and other Minor Departments occur in almost all provinces and are due as usual to the tendency of Local Governments to make fuller provision in the Budget Estimates for payment of salaries and other charges than is actually required, and to make allotments for new schemes before they are sufficiently matured to receive sanction. The only noticeable increase in the charges under these heads is one of ₹1,00,000 in Bombay under Courts of Law due to insufficient allowance made in the Budget Estimate for the normal growth of the charges. A part of the decrease under Education is nominal, being counterbalanced by a corresponding increase under Civil Works, as a portion of the grants made to the several Local Governments for Education has been utilised for the construction of Educational buildings, and the expenditure has been shown under the appropriate head. Under Medical there have been large savings on the grants for plague expenditure in the Districts under the direct administration of the Government of India, Bengal, United Provinces, Punjab, and Bombay. The only notable increase in plague expenditure has occurred in Madras. The decrease under Telegraphs follows the reduction in receipts.

1903-1904.  
Political.

115. Under Political, there is a saving of ₹6,22,000 in the charges directly administered by the Government of India. The payments to His Highness the Amir have fallen short of the Budget Estimate by ₹15,50,000. On the other hand, there has been considerable extra expenditure on account of the Seistan Arbitration Commission and the Tibet Mission.

1903-1904.  
Famine Relief.

116. Provision was made in the Budget Estimate for Famine Relief expenditure for ₹15,00,000 in the Central Provinces and for ₹30,000 in the Punjab. It is satisfactory to note that the necessity for incurring such expenditure has disappeared and that the actual expenditure in the Central Provinces has amounted to ₹3,05,000 only.

1903-1904.  
Construction of  
Protective  
Railways.

117. In the Budget Estimate a sum of ₹23,00,000 was allotted for expenditure on the following famine feeder railways, but the actual expenditure on them during the year is now expected to amount to ₹15,74,000, as shown below, excluding a sum of £22,200 provided in England for payment to the Madras Railway Company by which the construction of the lines is being carried out:—

	Budget.	Revised.
Bellary-Royadrag . . . . .	15,00,000	{ 8,74,000
Hospet-Kottur . . . . .		{ 3,08,000
Morappur-Dharmapuri . . . . .	8,00,000	{ 1,44,000
Tirupatur-Krishnagiri . . . . .		{ 2,48,000
	23,00,000	15,74,000

118. The saving in expenditure on land for Subsidised Railways is due partly to the progress of acquisition of land for the Bengal and North-Western Railway having been slower than was expected, and partly to the grants for land for the following projects not having been utilised:—

1903-1904.  
Subsidised  
Companies—  
Land, etc.

	R
Bara-Ajmer and Marwar Railway . . . . .	50,000
Hooghly-Cutwa Railway . . . . .	50,000
Jullunder-Kapurthala-Sultanpur Railway . . . . .	15,000
Kurnool Branch Railway . . . . .	30,000
Bezawada-Masulipatam Railway . . . . .	30,000
Shahdara-Saharanpur Tramway . . . . .	1,40,000

119. The Budget Estimate for Minor Works and Navigation included a special grant of Rs 25,00,000, but it has not been possible to work up to it in full, especially in the Punjab and Madras.

1903-1904.  
Minor Works and  
Navigation  
Expenditure.

120. A considerable portion of the grant for Special Defences also will not be utilised during the current year.

1903-1904.  
Special Defences.

121. The Revenue in England is expected to exceed the Budget Estimate by £63,700. The Interest receipts are higher by £103,000 owing to larger temporary investment of the cash balances at higher rates of interest. The Army receipts, on the other hand, are lower by £41,800. There is a decrease in the receipts on account of the Indian Troop service owing to the transfer of £39,400 to 1904-1905. The receipts from contributions towards pensions of native troops lent for Imperial service are also lower as a sum of £34,300 was received on this account in the previous year.

1903-1904.  
Revenue in  
England.

122. The Expenditure in England is expected to be £67,800 less than the Budget Estimate. It is the net result of a number of variations, the more important of which are as follows:—

1903-1904.  
Expenditure in  
England.

**Decreases—**

	£
Telegraph . . . . .	33,900
Civil Furlough and Absentee Allowances . . . . .	20,000
State Railways—Interest on Capital deposited by Companies . . . . .	39,500
Guaranteed Companies—Interest . . . . .	13,900
Civil Works . . . . .	13,100
Army . . . . .	36,200

**Increases—**

Marine . . . . .	13,300
Construction of Protective Railways . . . . .	22,200
Military Works . . . . .	36,500

123. The saving under Telegraph is chiefly in the payments in respect of the guarantee of Joint Purse Revenue on reduction of telegraph rates, and is also due to increased receipts from the Eastern Telegraph Company on Joint Purse account. A decrease in the number of officers on leave in England has reduced the payments on account of Absentee Allowances. There are decreases under Interest on Capital deposited by Companies and Guaranteed Companies, —Interest, as the additional capital required by the railway companies during the year was not raised as early as was expected. The saving under Civil Works is due to the omission of the proposed expenditure on extensions of the Royal Indian Engineering College. Under Army, the payments to the War Office on account of British forces serving in India and the charges for stores, chiefly ordnance and clothing, are less than the Budget Estimates. On the other hand, the furlough allowances of both British forces serving in India and officers of the Indian service, and the charges for the Indian Troop service are higher. The increase under the latter is due to arrears of previous years in respect of the cost of moving troops from South Africa to India, and to increase in freight of troops to India. A further cause of the increase is that the charges for pensions of Berar officers which used to be recovered from Berar revenues are now borne by the general revenues of India. A sum of £6,000 for which no budget provision was made has been spent during the year on special defences.

1903-1904.  
Decrease in  
Expenditure in  
England.

1903-1904.  
Increase in  
Expenditure in  
England.

124. Under Marine, the increase is chiefly due to the expenditure on the Royal Indian Marine vessel *Dufferin* which is to replace the *Clive*. On the other hand, the provision of £14,000 in the Budget Estimate for subsidy to the Admiralty for manning and maintaining Indian Government Defence vessels has not been required as the expenses of the three torpedo boats, which alone are retained, have been defrayed in India. A sum of £22,200 is required in England by the Madras Railway Company for the four famine feeder lines under construction by it. The total grant for the Railways was provided in the Budget Estimate in India as the arrangements with the Company for the construction of the lines had not been effected at the time when the Budget Estimate was framed. The increase under Military Works is chiefly in the charges for stores, the demands for which have been higher than was expected.

### Section III.—The Budget Estimate of 1904-1905.

1904-1905.  
Statement of  
Gross Figures.

125. The following is a general comparison of the Budget Estimate of 1904-1905 with that of 1903-1904:—

	1903-1904.	1904-1905.	1904-1905, better.	1904-1905, worse.
REVENUE.	£	£	£	£
India . . . . .	75,699,400	79,601,100	3,901,700	...
England . . . . .	656,000	547,500	...	108,500
TOTAL . . . . .	76,355,400	80,148,600	3,793,200	...
EXPENDITURE.				
India—				
Imperial, Provincial and Local . . . . .	58,514,900	61,563,300	...	3,048,400
Adjustment of Provincial and Local Surplus and Deficit . . . . .	—1,383,500	—1,316,800	..	66,700
NET . . . . .	57,131,400	60,246,500	...	3,115,100
England . . . . .	18,275,300	18,983,400	...	708,100
TOTAL . . . . .	75,406,700	79,229,900	...	3,823,200
SURPLUS . . . . .	948,700	918,700	...	30,000

1904-1905.  
General Remarks.

126. As explained in paragraph 82, it has been decided to apply part of the surplus of 1903-1904 in providing new armaments and carrying out a scheme of special coast defences. The expenditure for which provision has thus been made amounts to £956,700, and although the funds have been obtained from the realized surplus of the previous year, the charge necessarily appears as a debit against the revenue of 1904-1905, in which year the money is expected actually to be spent. But for this charge, the estimated surplus of the year would have been greater than it is by £956,700.

127. In India the net revenue is expected to be better than that taken in the Budget of 1903-1904 by £853,300, of which £786,600 is anticipated in the Imperial portion and £66,700 in the Provincial and Local portion. In England, both revenue and expenditure are expected to be worse, to the aggregate amount of £816,600.

128. The only heads of revenue in India in which an appreciable falling-off is expected are—

	R
Telegraph . . . . .	6,80,000
Mint . . . . .	25,60,000
Miscellaneous . . . . .	4,41,000

1904-1905.  
Falling-off in  
Revenue.

129. The decrease in Telegraph receipts, including those of the Indo-European Telegraph Department, is due to the diversion of foreign traffic to direct cable routes *via* South Africa and the Pacific, and to the increase in terminal message receipts on the Persian Section being thought unlikely to continue. The receipts under Mint represent chiefly the profits on coinage, which are transferred to the Gold Reserve Fund. The estimate assumes that coinage will be on a lower scale than was anticipated in March 1903. It is however quite impossible to say whether coinage on a large scale will be required or not. Under Miscellaneous, the reduction is mainly due to a lower estimate being taken for Khedda receipts in Burma, and to there being no recoveries to be made in 1904-1905 on account of the Delhi Durbar.

130. An improvement is expected in the revenue in India under almost all the other heads, of which the following are the most considerable items:—

	R	R
Land Revenue, Ordinary . . . . .	72,28,000	
"    Due to Irrigation . . . . .	6,41,000	
		78,69,000
Opium . . . . .		85,99,000
Salt . . . . .		27,00,000
Stamps . . . . .		13,54,000
Excise . . . . .		81,74,000
Customs . . . . .		45,58,000
Assessed Taxes . . . . .		11,56,000
Forests . . . . .		16,41,000
Post Office . . . . .		8,08,000
Marine . . . . .		18,48,000
State Railways—Gross Receipts . . . . .		1,81,39,000
Guaranteed Railway Companies (Net traffic receipts) . . . . .		10,50,000
Irrigation—Major Works . . . . .		19,68,000

1904-1905.  
Increase in  
Revenue.

131. The anticipated improvement in the Land Revenue extends to all parts of India, but is largest in the Central Provinces (R6,50,000), Burma (R10,16,000), the Punjab (R17,10,000), Madras (R21,18,000), and Bombay (R11,07,000). In each of these Provinces the main cause is the recovery of the country from the famine of 1899-1900, and the re-establishment of normal conditions. Special causes have operated in Burma, where extensions of cultivation, the introduction of higher rates on revision of settlement, and the assessment of all cultivated lands in Magwe and other districts of Upper Burma have raised the probable return; in Madras, where resettlements have taken place in Salem and some other districts; and in the Punjab, where there has been an extension of canal irrigation.

1904-1905.  
Land Revenue.

132. Under Opium, the improvement is expected chiefly in Bengal (R72,29,000) and Bombay (R13,10,000). In the estimates framed last March, the average price of Bengal opium was taken at R1,100 a chest. The actual figures have far exceeded this, the average for the year being R1,462. As the demand is still strong, and recent sales show little sign of a falling off, the average for 1904-1905 has been taken at R1,250. The estimate is, however, one of much uncertainty. In Bombay, the demand for Malwa opium has been strong throughout the year, and shows no sign of weakening. The probable revenue has therefore been taken at 115 lakhs, which is higher by R13,10,000 than the Budget Estimate of 1903-1904, though well below the probable actuals of that year.

1904-1905.  
Opium Revenue.

1904-1905.  
Salt Revenue.

133. The increase in Salt revenue is expected to be general throughout India except in Burma, where the receipts of 1903-1904 were overestimated, and in Bombay, where, however, an advance over the receipts of the current year is anticipated. The experience of the expiring year shows that in framing the estimate for 1903-1904, sufficient allowance was not made for the effect of the reduction of duty in stimulating consumption. Fuller allowance has been made for this factor in the present estimate: but a small reduction, as compared with the probable revenue of 1903-1904, has been made to allow for the effect of credit sales in Madras made at the old rate of duty which have swelled the receipts of the current year.

1904-1905.  
Stamp Revenue.

134. An increase in Stamp revenue is expected in Bengal and Burma, and to a less extent in the United Provinces and the Punjab.

1904-1905.  
Excise Revenue.

135. With returning prosperity, the Excise revenue has continued to improve. The Revised Estimates show that the expansion has been even greater than was anticipated last March. In view of the favourable character of the recent harvests, it is estimated that this process will continue in the coming year, especially in Burma, the United Provinces, Madras, and Bombay.

1904-1905.  
Customs Revenue.

136. The Budget Estimate of Customs revenue is ₹45,58,000 higher than that of the current year, but is ₹1,84,000 lower than the Revised Estimate. In Burma, a decrease is expected in the export duty on rice, the high receipts from which cannot safely be expected to continue for a third year in succession. Elsewhere, a moderate improvement is estimated for.

137. The articles in which the chief increase or decrease is expected, as compared with the Revised Estimate, are the following:—

Decreases—		R
Silver . . . . .		2,75,000
Rice, export duty . . . . .		10,00,000
Petroleum . . . . .		2,00,000
Increases—		
Spirits and Liqueurs . . . . .		4,00,000
Manufactured articles . . . . .		3,00,000
Metals and Manufacture of Metals (other than silver) . . . . .		2,00,000
Cotton goods . . . . .		3,10,000

1904-1905.  
Assessed Taxes.

138. An increase is expected from Assessed Taxes, chiefly in Bombay, Burma and Madras. The extension of the income-tax to Berar is expected to bring in ₹2,89,000.

1904-1905.  
Forest Receipts.

139. Forest receipts are expected to be better in every province except the Punjab, but chiefly in Burma where the improvement is estimated at 8 lakhs.

1904-1905.  
Post Office  
Receipts.

140. A normal growth of revenue is expected from the Postal Department.

1904-1905.  
Marine Receipts.

141. The increase under Marine is largely though not entirely due to a change of classification, by which receipts on account of vessels and stores supplied to the Home Government are shown in gross instead of as a deduction from the expenditure.

1904-1905.  
Railways—Net  
Earnings.

142. Under State and Guaranteed Railways the net earnings are of greater significance than gross receipts. The progress of these has been as follows:—

	Actuals, 1902-1903. R	Budget, 1903-1904. R	Revised, 1903-1904. R	Budget, 1904-1905. R
<b>State Railways—</b>				
Gross receipts . . . . .	28,70,65,000	29,05,74,000	30,67,13,000	30,87,13,000
Working expenses . . . . .	14,74,08,000	14,85,49,000	15,38,37,000	15,84,59,000
Net earnings . . . . .	13,96,57,000	14,20,25,000	15,28,76,000	15,02,54,000
<b>Guaranteed Companies—</b>				
Net traffic receipts . . . . .	1,41,93,000	1,37,75,000	1,42,07,000	1,48,25,000

1904-1905.  
State Railways—  
Gross Traffic  
Receipts.

143. As explained in paragraph 98, there has been a marked expansion of traffic and of net earnings during the current year, which has extended to all the larger Railway systems except the Rajputana-Malwa and the Bengal-Nagpur, on which the improvement expected last March has not been realized. For 1904-1905, a cautious estimate has been framed providing for an increase of net earnings on State Railways of ₹82,29,000 over the Budget of last year, but less



by Rs26,22,000 than the Revised Estimate. The more important differences, as compared with the Revised Estimate, are anticipated on the following lines :—

	INCREASE +	DECREASE —	
	Receipts.	Working Expenses.	Net Earnings.
	R	R	R
<b>Better than the Revised—</b>			
Rajputana Malwa Railway .	+ 20,00,000	+ 4,00,000	+ 16,00,000
Bengal Nagpur Railway .	+ 19,00,000	+ 5,00,000	+ 14,00,000
North-East Line, Madras Railway .	+ 1,00,000	— 2,85,000	+ 3,85,000
Oudh and Rohilkhand Railway .	+ 5,00,000	+ 1,50,000	+ 3,50,000
Great Indian Peninsula Railway .	+ 10,00,000	+ 8,00,000	+ 200,000
<b>Worse than the Revised—</b>			
East Indian Railway .	+ 5,00,000	+ 9,00,000	— 4,00,000
North Western Railway .	— 42,00,000	+ 4,00,000	— 46,00,000
South Indian Railway .	+ 1,00,000	+ 6,25,000	— 5,25,000
Eastern Bengal Railway .	— 6,75,000	— 2,75,000	— 4,00,000

The large decrease estimated for on the North Western Railway is due to the fact that the high earnings of the current year were swollen by an exceptionally heavy wheat traffic, and it is not considered safe to reckon on a continuance of this next year.

144. The estimate of receipts from Major Irrigation Works is taken at Rs2,60,000 less than the Revised Estimate of the current year, which again was Rs22,28,000 better than the Budget framed in March 1903. It is expected that there will be an increase of Rs70,000 in Burma: and that in the Punjab (which supplies the bulk of the revenue under this head), decreases on the Western Jumna, Bari Doab, and Sirhind Canals will be nearly made good by expansion on the Chenab and Jhelum systems.

145. A material decrease of expenditure in India is expected under the following heads :—

	R
Interest on Debt . . . . .	24,74,000
Mint . . . . .	25,88,000
Miscellaneous . . . . .	7,46,000
Famine Relief . . . . .	15,30,000
Irrigation—Minor Works . . . . .	17,59,000
Construction of Local Railways . . . . .	4,56,000

146. There is an increase of Rs38,29,000 in the amount of interest transferred to the Railway and Irrigation accounts, representing the interest on new capital expenditure. This causes a decrease in the charges for interest on debt by an exactly equal amount. The annual payment of 12 lakhs towards the principal of the Gwalior loan also gives a saving of Rs48,000. On the other hand, the interest on the new loan of two crores raised in 1903 will increase the charges by 7 lakhs. A further charge of Rs50,000 is on account of interest on the temporary loan of 50 lakhs obtained from Gwalior in January 1904. The usual provision has also been made for the loan which it is proposed to raise during the current year.

147. The decrease under Mint is due to the smaller coinage expected to be undertaken during the year, involving a smaller payment to the Gold Reserve Fund. It is not, however, possible to frame a reliable estimate of the amount of additional coinage required many months in advance, and the estimate of the current year has been completely falsified.

148. The decrease under Miscellaneous occurs chiefly in the Punjab and to a less extent in Burma, the Central Provinces and the districts directly under the Government of India. In the Punjab the provision for writing-off irrecoverable loans, chiefly in the Rohtak district, is less by Rs6,68,000. In Burma the decrease is in Kheddah charges; and in the Central Provinces it is due to smaller provision for payment to the Chattisgarh zemindars on the resumption of their cattle pounds.

149. In the estimate of the current year, a provision of 15 lakhs was made for Famine Relief in the Central Provinces and of Rs30,000 in the Punjab. For 1904-1905, no provision is considered necessary. As explained in paragraph 211

of the last Financial Statement, this reduction does not affect the surplus of the year.

1904-1905.  
Minor Irrigation  
Works.

150. The smaller provision for Minor Irrigation Works is due to the fact that in 1903-1904 a special additional grant of 25 lakhs was sanctioned for expenditure under this head, and this has not been repeated in the estimate for next year. The reduction is chiefly in Bengal and the Punjab.

1904-1905.  
Construction of  
Railways charged  
to Provincial or  
Local Revenues.

151. The Mayavaram-Mutupet and the Jorhat Railways are the only lines now charged to the head "Construction of Railways charged to Provincial or Local Revenues." The smaller provision is considered sufficient for requirements.

1904-1905.  
Increase in  
Expenditure in  
India.

152. The following are the more important increases in expenditure in India in 1904-1905 over the estimates for 1903-1904 :—

Land Revenue . . . . .	20,44,000
Opium . . . . .	40,00,000
Post Office . . . . .	6,60,000
Telegraphs . . . . .	4,51,000
General Administration . . . . .	4,61,000
Courts of Law . . . . .	5,59,000
Police . . . . .	2,65,000
Marine . . . . .	28,20,000
Education . . . . .	6,29,000
Medical . . . . .	2,31,000
Political . . . . .	37,77,000
Superannuations . . . . .	4,20,000
Construction of Protective Irrigation Works . . . . .	8,90,000
State Railways—Working Expenses . . . . .	99,10,000
Interest on Railway Debt . . . . .	30,79,000
Irrigation—Major Works— Working Expenses . . . . .	9,49,000
Interest on Irrigation Debt . . . . .	4,37,000
Civil Works . . . . .	98,87,000
Army . . . . .	1,37,69,000

1904-1905.  
Land Revenue,  
Opium, Post Office,  
Telegraph,  
Civil Departments  
and  
Superannuation  
charges.

153. The increases under Land Revenue, General Administration, Courts of Law, Police, Education, and Medical are distributed throughout all the Provinces of India and represent the additional expenditure to be incurred in improving and developing the ordinary Civil Administration of the country. The increase of Rs. 4,20,000 under Superannuations represents the normal growth of the pension list. Under Opium, in view of the bumper crop of last season, and the probable extension of cultivation consequent thereupon, it has been thought right to budget for the charges of more than an average crop as is the usual custom. The latest reports moreover indicate that the current season's crop will also be considerably above the average. The increased charge under Post Office and Telegraphs represents expenditure necessitated by the progressive growth of these Departments. In the case of the latter, heavier expenditure is anticipated on repairs, and a provision of Rs. 2,52,000 has been made for additional stores to be kept in reserve for Military purposes. On the other hand, there is a partial set-off of Rs. 1,88,000 on account of smaller provision being required for the Central Persian line.

1904-1905.  
Marine  
Expenditure.

154. The increase under Marine is partly nominal as explained in paragraph 141. It is also due in part to provision being made for hire of transport and other charges in connection with the return of troops from Somaliland and the escort of the Aden Boundary Commission. The budget includes Rs. 6,75,000 for a new steam pilot vessel for Bengal.

1904-1905.  
Political  
Expenditure.

155. The increase of Rs. 37,77,000 under Political is due—

- (1) to provision having been made for the payment of Rs. 1,50,000 on account of arrears of the Amir's subsidy, in addition to the usual annual provision of Rs. 18,50,000,
- (2) to grants of Rs. 8,39,000 and Rs. 2,00,000 respectively for political expenditure in connection with the Seistan and Tibet Missions, and
- (3) to the reorganization of the Waziristan Militia at a cost of Rs. 3,36,000.

156. For Protective Irrigation Works, the grant has been raised from Rs. 25,00,000 to Rs. 35,00,000, to enable better progress to be made with these works, especially the Ken Canal in the United Provinces, the investigation of the Kistna Reservoir, and the Tangabhadra and Pennar projects in Madras.

1904-1905.  
Construction of  
Protective  
Irrigation Works.

157. The increased charge for working expenses of State Railways is explained in paragraph 183. It follows the expected increase of earnings. The higher charge for interest on Railways and Canals is on account of the additional capital expenditure that has been, and will be, incurred thereon. The increase under Working Expenses of Major Irrigation Works is mainly due to the transfer of the Indus Inundation Canals to this head. Larger grants have also been provided for almost every province in consequence of the extension of irrigation.

1904-1905.  
State Railways  
and Irrigation—  
Working Expenses  
and Interest on  
Debt.

158. Of the increase of Rs. 98,87,000 under Civil Works, Rs. 31,00,000 represent a portion of the initial grants sanctioned for the four Provinces whose settlements have just been revised; and Rs. 22,00,000 represents special grants to the eight large Provinces referred to in paragraph 223. It is explained in paragraph 190 below, that the entry of these amounts is made under this head for convenience sake, and that the Local Governments have power to transfer the grants to any other head at their discretion. Of the remainder, Rs. 20,00,000 represents the provision made in the Punjab for the extension and improvement of Simla, in accordance with the recommendation of the Simla Extension Committee.

1904-1905.  
Civil Works  
Expenditure.

159. The Military charges as a whole are considered in paragraph 192 below. The following remarks refer only to that portion of the total which represents expenditure incurred in India, and brought to account under the head Army.

1904-1905.  
Army  
Expenditure.

The Budget Estimate for 1904-1905 amounts to Rs. 20,28,15,000 against Rs. 18,90,46,000 in the current year being an increase of Rs. 1,37,69,000. The figures for the two years may be compared as follows:—

	1903-1904.	1904-1905.
	R	R
(1) Ordinary Military Expenditure . . . . .	18,53,20,000	19,45,08,000
(2) New measures for increasing the efficiency of the Army . . . . .	36,08,000	34,17,000
(3) Special Services . . . . .	1,18,000	48,90,000

The ordinary expenditure is expected to be greater than that of the current year's estimate by Rs. 91,88,000. Of this Rs. 74,08,000 represents the extra service pay of the British troops at 6d. a day, which became payable under Lord Alverstone's decision, from April 1904. The Budget also includes Rs. 16,72,000 on account of recurring charges arising out of the special measures sanctioned for the current year for improving the efficiency of the Army. The remainder of the differences is the net result of a number of minor increases and savings under various heads.

The new measures sanctioned for adoption next year are enumerated in paragraph 193 below.

The special services estimated for in 1904-1905 include the following:—

	R
(1) Tibet Mission . . . . .	36,00,000
(2) Military escort with the Aden Delimitation Commission . . . . .	11,29,000
(3) Military escort with the Seistan Boundary Commission . . . . .	1,61,000

160. The estimate of Revenue in England is less than that taken in the Budget of the current year by £108,500. Interest on investments of the cash balance is expected to be greater by £10,000, and £26,000 will be realised by the sale of four torpedo and two gun boats. On the other hand, there is a decrease of £135,500 under Army. This is due (1) to a decrease in the value of articles in the possession of Regiments on their transfer from the Indian to the British establishment, and (2) to a reduction in the number of native troops lent for Imperial service, involving smaller contributions towards pensions.

1904-1905.  
Revenue in  
England.

161. The estimate of Expenditure in England exceeds that of the current year by £708,100. The greater part of this, £654,900, occurs under the two heads, Army and Special Defences. Under the former, there is a net increase of £64,100 in non-effective charges, due to the gradual growth of pensions. Under

1904-1905.  
Expenditure in  
England?

effective charges there is a net increase of £440,800 representing the difference between a reduction of £219,000 due to decreased payments to the War Office on account of British Forces serving in India, and an increase of £659,800. The chief factor making up the latter is an item of £700,000, representing the cost of the new artillery and rifles with which the Indian Army is to be supplied during the year. Under Special Defences there is a grant of £150,000 for *matériel* in connection with the scheme referred to in paragraph 82.

Apart from military expenditure, the estimates show a net increase of £53,200, which is the difference between the totals of numerous minor variations under many heads. The more important of these are (1) an increase of £56,000 under Post Office, on account of adjustments in respect of past payments to the British Post Office; (2) a decrease of £46,500 under Telegraphs, partly on account of stores, and partly on account of reduced payments to the Joint Purse in respect of the guarantee; (3) an increase of £40,400 on account of part payment for the new Royal Indian Marine Vessel *Dufferin* which is to replace the *Clive*; and (4) an increase of £23,500 in payments to the Madras Railway Company for the construction of Protective Railways.

**Section IV.—Statements comparing the figures of the Estimates under the more important heads of Revenue and Expenditure with those of past years.**

**LAND REVENUE.**

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
REVENUE (including that due to Irriga- tion).—	R	R	R	R	R	R
India General . . .	12,84,784	14,05,222	12,37,032	14,96,000	14,62,000	14,56,000
Central Provinces . .	47,00,227	86,85,541	79,11,373	82,50,000	85,00,000	89,00,000
Burma . . .	3,19,95,535	3,31,48,222	3,33,74,368	3,54,14,000	3,50,00,000	3,64,30,000
Assam . . .	62,14,697	61,67,279	64,58,053	63,10,000	60,00,000	65,06,000
Bengal . . .	4,08,24,103	4,08,11,631	4,11,49,522	4,07,17,000	4,11,30,000	4,11,50,000
United Provinces of Agra and Oudh . . .	6,53,18,314	6,45,25,467	6,41,12,450	6,48,35,000	6,50,00,000	6,52,87,000
Punjab . . .	2,43,74,961	2,64,16,932	2,30,31,032	2,39,34,000	2,54,47,000	2,56,44,000
N.-W. Frontier Province . . .	...	8,97,627	17,18,531	18,27,000	18,75,000	19,00,000
Madras . . .	5,82,68,478	5,87,40,216	6,13,34,153	5,99,78,000	6,09,25,000	6,20,96,000
Bombay . . .	4,08,00,606	4,57,23,091	4,14,33,666	4,83,96,000	4,88,05,000	4,95,03,000
Berar . . .	...	...	70,08,389	81,15,000	78,24,000	82,69,000
<b>TOTAL</b> . . .	<b>27,37,81,705</b>	<b>28,65,21,228</b>	<b>28,87,68,569</b>	<b>29,92,72,000</b>	<b>30,19,68,000</b>	<b>30,71,41,000</b>
Shown under XXIX. —Irrigation . . .	1,12,36,246	1,22,00,957	1,22,15,889	1,26,26,000	1,30,32,000	1,32,67,000
Shown under I.— Land Revenue . . .	26,25,45,459	27,43,20,271	27,65,52,680	28,66,46,000	28,89,36,000	29,38,74,000
<b>EXPENDITURE—</b>						
<b>India—</b>						
District Adminis- tration . . .	1,97,31,766	1,98,39,403	2,02,44,519	2,13,23,000	2,06,63,000	2,16,04,000
Other Charges . . .	2,24,99,584	2,30,76,569	2,33,95,466	2,64,10,000	2,51,13,000	2,81,73,000
<b>TOTAL</b> . . .	<b>4,22,31,350</b>	<b>4,29,15,972</b>	<b>4,36,39,985</b>	<b>4,77,33,000</b>	<b>4,57,76,000</b>	<b>4,97,77,000</b>
England— Other Charges . . .	£ 176	£ 670	£ 148	£ 900	£ 700	£ 900

162. The figures have been explained in sufficient detail in paragraphs 86 and 131. Now that the effects of the famine of 1899-1900 have passed away, the revenue grows steadily, under the influence of extension of cultivation, the regular revision of settlements, and the development of canal irrigation.

OPIMUM.

INDIA.	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
Revenue—						
Bengal—Sale of	R	R	R	R	R	R
Opium	6,16,38,731	6,22,54,350	5,49,39,095	5,28,00,000	7,01,75,000	6,00,00,000
Bombay—Pass Fees	1,25,26,750	81,40,250	99,15,500	1,01,50,000	1,31,00,000	1,14,00,000
Excise Opium and other Revenue	23,68,152	23,85,734	26,22,071	27,77,000	27,76,000	28,66,000
TOTAL	7,65,33,633	7,27,80,334	6,74,76,576	6,57,27,000	8,60,51,000	7,43,26,000
Expenditure—						
Payments to Cultivators, including purchase of Opium	2,42,81,523	2,16,45,838	2,22,84,345	2,35,00,000	3,07,02,000	2,74,12,000
Other Charges	24,80,036	24,55,486	23,76,208	25,38,000	24,36,000	26,26,000
TOTAL	2,67,61,559	2,41,01,324	2,46,60,553	2,60,38,000	3,31,38,000	3,00,38,000
ENGLAND.						
Other Charges	£ 1,771	£ 1,935	£ 4,446	£ 2,900	£ 3,700	£ 1,400
Statistics—						
Bengal—						
Chests sold	45,300	48,000	48,000	48,000	48,000	48,000
Average Price	Rs. 1,361	Rs. 1,297	Rs. 1,144	Rs. 1,100	Rs. 1,462	Rs. 1,250
Chests produced	52,443	44,457	44,724	...	64,739	...
Chests in Balance, March 31	57,845	54,303	51,025	...	67,764	...
Reserve, December 31	17,406	21,846	18,300	15,023	15,025	31,764
Bombay—						
Chests passed for export	25,053	16,280	19,831	20,300	26,200	22,920
Rate of duty	Rs. 500	Rs. 500	Rs. 500	Rs. 500	Rs. 500	Rs. 500

163. The quantity of Bengal opium to be sold is, as usual, taken at 48,000 chests. In view of the high average price obtained during the current year, especially at the sales of February and March, the average price for 1904-1905 has been taken at Rs. 1,250, but it is impossible to foresee what effect the war in the Far East may have on the trade. The Malwa trade has also been brisk, and a moderate increase is allowed for, though not to the full amount of the probable receipts during the current year.

164. Under 'Charges,' it is usual to budget for the payments required in respect of an average crop. Last season's crop, however, was a bumper one, and the budget provision has been largely exceeded. The latest reports indicate that the crop of the present season will also be considerably above the average; and it has therefore been thought prudent to frame the estimate for 1904-1905 on a liberal scale.

SALT.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
REVENUE.	R	R	R	R	R	R
Northern India (a)	2,07,14,238	1,90,47,984	1,97,31,548	1,60,00,000	1,65,50,000	1,69,00,000
Burma (b)	13,40,785	15,28,881	18,30,199	19,00,000	15,00,000	16,00,000
Bengal (b)	2,54,35,094	2,60,37,624	2,67,94,565	2,12,00,000	2,16,00,000	2,20,00,000
Madras (a)	1,86,26,189	1,91,53,622	2,03,16,107	1,63,00,000	1,95,00,000	1,80,00,000
Bombay (a)	2,33,89,210	2,33,21,533	2,40,93,650	1,89,00,000	1,81,50,000	1,85,00,000
TOTAL	8,95,05,516	8,90,89,644	9,27,66,069	7,43,00,000	7,74,00,000	7,70,00,000
CHARGES.	R	R	R	R	R	R
India	50,47,501	51,41,683	51,86,238	54,63,000	49,81,000	56,35,000
England	£ 433	£ 851	£ 1,142	£ 100	£ 2,000	£ 900

(a) Chiefly excise on local manufacture. (b) Chiefly duty on imported salt.



165. The effect of the reduction of duty in March 1903 has been partially obscured by the destruction of a large quantity of salt in Bombay by storm. The figures of consumption show a large increase in Madras and Northern India and a considerable falling off in Bombay and Burma. In the last named province there was no reduction of duty. Excluding Burma the returns for the first 10 months of the year show an increase of 670,000 maunds passed into consumption, compared with the same period of the previous year. This represents an increase of 2·3 per cent. The reduction in retail price has varied very considerably in different parts, but has commonly been from  $1\frac{1}{2}$  to 2 seers per rupee.

## STAMPS.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>REVENUE.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Court Fees and Plain Paper . . . . .	3,42,62,137	3,58,65,792	3,58,89,411	3,65,74,000	3,69,85,000	3,74,58,000
Commercial and other Stamps . . . . .	1,49,69,527	1,49,00,263	1,51,99,912	1,56,85,000	1,58,16,000	1,61,38,000
Other Revenue . . . . .	9,12,553	9,30,028	10,16,344	9,44,000	10,21,000	9,61,000
<b>TOTAL</b>	<b>5,01,44,217</b>	<b>5,16,90,083</b>	<b>5,21,05,667</b>	<b>5,32,03,000</b>	<b>5,38,22,000</b>	<b>5,45,57,000</b>
<b>CHARGES.</b>						
India . . . . .	11,12,809	11,43,750	11,61,149	12,10,000	11,93,000	12,12,000
England (Stores) . . . . .	28,752	29,567	31,898	44,800	44,000	37,500

166. The revenue continues to improve steadily except in the Central Provinces and Assam.

## EXCISE.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>REVENUE.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Burma . . . . .	53,29,888	54,24,494	57,64,960	60,00,000	73,00,000	79,00,000
Bengal . . . . .	1,46,48,357	1,50,25,698	1,57,87,914	1,61,00,000	1,61,00,000	1,65,00,000
United Provinces of Agra and Oudh . . . . .	69,00,211	74,10,028	83,23,741	87,00,000	94,00,000	98,00,000
Madras . . . . .	1,35,87,398	1,13,08,674	1,56,10,618	1,55,50,000	1,75,50,000	1,76,50,000
Bombay . . . . .	1,01,31,046	1,05,34,745	1,08,49,937	1,09,00,000	1,19,00,000	1,20,00,000
Berar . . . . .	...	...	9,14,176	14,00,000	19,10,000	19,50,000
Other Provinces . . . . .	84,61,132	84,46,575	91,42,283	89,26,000	97,23,000	99,50,000
<b>TOTAL</b>	<b>5,90,58,032</b>	<b>6,11,50,214</b>	<b>6,63,99,629</b>	<b>6,75,76,000</b>	<b>7,38,83,000</b>	<b>7,57,50,000</b>
<b>CHARGES.</b>						
India . . . . .	24,16,769	24,91,879	28,37,618	36,29,000	32,14,000	37,57,000
England . . . . .	58	30	9	...	200	...

167. The figures have been explained in paragraphs 90 and 135. The revenue was underestimated in Madras and Burma, but exceeded expectations everywhere, except in Bengal. In Burma the new preventive arrangements have had a marked effect on the receipts.

## PROVINCIAL RATES.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>REVENUE.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
District Local Funds . . . . .	2,30,41,963	2,44,62,708	2,44,71,407	2,54,10,000	2,53,89,000	2,57,04,000
Provincial Cesses, including Famine Insurance . . . . .	66,43,400	68,97,833	69,19,660	70,04,000	69,81,000	70,77,000
Village Service and Patwaris . . . . .	72,97,805	81,79,374	81,47,838	77,23,000	79,78,000	80,97,000
Other Cesses . . . . .	14,57,524	16,07,402	16,71,949	16,30,000	16,10,000	16,07,000
<b>TOTAL</b>	<b>3,84,40,692</b>	<b>4,11,47,317</b>	<b>4,12,10,854</b>	<b>4,17,67,000</b>	<b>4,19,58,000</b>	<b>4,24,85,000</b>
<b>CHARGES</b>	<b>5,09,616</b>	<b>6,36,825</b>	<b>6,28,226</b>	<b>6,98,000</b>	<b>5,74,000</b>	<b>6,21,000</b>

168. The receipts commonly follow the fluctuations in Land Revenue. They improved most in the Punjab and Madras. In the latter province the reduction in the rate of the village cess from 9 to 8 pies in the rupee tended to lower the revenue, but to a less extent than had been anticipated.

### CUSTOMS.

SEA CUSTOMS.	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>IMPORTS.</b>						
<i>Special Import Duties.</i>						
Arms, Ammunition, and Military Stores	2,83,800	3,58,820	3,57,148	4,00,000	3,45,000	3,60,000
Liquors—						
Ale, Beer, Porter, Cider and other fermented Liquors	2,01,330	2,29,381	2,39,294	2,35,000	2,50,000	2,60,000
Spirits and Liqueurs	64,05,640	64,96,868	69,63,189	69,00,000	74,00,000	78,00,000
Wines	3,64,647	3,49,553	3,91,230	3,65,000	3,80,000	3,80,000
Opium	2,494	3,419	3,840	...	3,000	3,000
Petroleum	49,27,117	52,53,383	53,76,744	53,50,000	44,00,000	42,00,000
Sugar (countervailing duties, 1899)	22,70,051	40,48,294	17,04,405	6,00,000	2,12,000	50,000
Do. (do., 1902)	...	...	3,32,703	1,00,000	17,000	...
<i>General Import Duties.</i>						
Articles of Food and Drink (excluding Sugar)	16,03,999	15,13,581	14,57,463	15,00,000	15,60,000	15,70,000
Sugar (ordinary duties)	29,86,290	31,93,443	25,12,899	28,00,000	29,50,000	29,50,000
Chemicals, Drugs, Medicines and Narcotics						
and Dyeing and Tanning Materials	11,03,380	12,00,503	12,07,077	12,50,000	13,75,000	14,20,000
Cotton Manufactures	93,45,121	1,03,75,556	96,15,217	95,00,000	96,40,000	99,50,000
Metals and Manufactures of :—						
Silver, Bullion and Coin	13,34,953	30,63,948	39,40,632	28,50,000	42,00,000	39,75,000
Other Metals and Manufactures of Metals	22,19,038	23,40,000	30,62,040	28,00,000	33,00,000	35,00,000
Oils (excluding Petroleum)	1,56,005	2,32,662	1,41,712	1,68,000	95,000	90,000
Manufactured Articles	58,76,562	61,17,900	61,37,203	61,06,000	70,00,000	73,00,000
Raw Materials and Unmanufactured Articles	9,66,223	8,86,010	8,27,951	8,76,000	8,60,000	9,00,000
<b>TOTAL IMPORTS</b>	<b>4,00,52,850</b>	<b>4,56,77,326</b>	<b>4,42,70,813</b>	<b>4,21,00,000</b>	<b>4,39,87,000</b>	<b>4,46,58,000</b>
EXCISE DUTY ON COTTON GOODS	12,11,917	17,67,498	13,66,213	18,00,000	20,20,000	21,30,000
EXPORT DUTIES—						
Rice	85,26,079	91,76,822	1,26,55,716	95,00,000	1,20,00,000	1,10,00,000
LAND CUSTOMS AND MISCELLANEOUS	7,83,111	8,73,642	8,71,796	8,00,000	9,35,000	9,50,000
<b>GRAND TOTAL</b>	<b>5,05,73,957</b>	<b>5,74,95,288</b>	<b>5,96,64,538</b>	<b>5,42,00,000</b>	<b>5,89,42,000</b>	<b>5,87,58,000</b>
Charges	24,27,076	24,19,723	24,17,843	26,53,000	25,09,000	26,06,000

169. The fluctuations in the estimates have been explained in paragraphs 91 and 136. The continued large imports of silver are a remarkable feature of the last three years, and afford an index of the increasing prosperity of the country. The growth of the receipts from the Excise duty on cotton goods, from ₹11,23,000 in 1896-97 to nearly double that figure in the present year, is striking evidence of the healthy vitality of this important industry. The reduced receipts from petroleum are due to the displacement of Russian and American oil by oil from Burma.

The charges in Bengal were swelled by the refund of the share of overtime fees which had been credited to Government, and which it has been decided to return to the Preventive and Custom House staff.

### ASSESSED TAXES.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
Deduction by Government from Salaries, Pensions, and Interest payments	44,96,603	45,44,754	46,46,579	40,93,000	41,62,000	42,22,000
Other Collections.	1,53,34,799	1,59,94,900	1,65,09,844	1,37,09,000	1,40,55,000	1,47,36,000
<b>TOTAL</b>	<b>1,98,31,402</b>	<b>2,05,39,654</b>	<b>2,11,56,423</b>	<b>1,78,02,000</b>	<b>1,82,17,000</b>	<b>1,89,58,000</b>
Charges	3,35,967	3,57,348	3,62,255	3,78,000	3,51,000	3,30,000

170. The exemption of all incomes below Rs 1,000 was estimated to involve a loss of revenue of Rs 36 lakhs, but the actual loss has been somewhat less. It is not yet known exactly what proportion of the whole number of assesseees has obtained exemption. The tax will be extended to Berar next year and is expected to bring in Rs 2,89,000.

### FOREST.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905. Budget.
				Budget.	Revised.	
India—	R	R	R	R	■	R
Revenue	1,94,67,941	1,73,60,322	1,94,71,540	1,97,81,000	2,15,68,000	2,14,22,000
Expenditure	1,09,24,937	1,05,20,701	1,12,49,331	1,30,67,000	1,24,23,000	1,34,01,000
Net	85,43,004	68,39,621	82,22,209	67,14,000	91,45,000	80,21,000
Equivalent in Sterling	£	£	£	£	£	£
Expenditure in England	569,534 1,835	455,975 4,201	548,148 1,828	447,500 1,800	609,700 2,600	534,700 1,300
NET REVENUE	567,699	451,774	546,320	445,700	607,100	533,400

171. Burma is responsible for almost the whole of the improvement, but there was some advance in the United Provinces; while in the Central Provinces the actual falling-off was less than had been anticipated.

### INTEREST RECEIPTS.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905. Budget.
				Budget.	Revised.	
India.	R	R	R	R	R	R
	89,26,309	1,06,27,928	1,06,55,278	1,05,09,000	1,02,63,000	1,09,35,000
England	£	£	£	£	£	£
	50,392	77,151	157,315	30,000	133,000	40,000

172. The increase in 1904-1905 arises chiefly from the large advances given to the Simla-Kalka Railway. The large increase in receipts in England was due to larger sums having been available for investment, and to a better rate of interest having been obtained upon them. The reduction in receipts in India in the current year is partly due to the remission of interest on loans granted to Native States for expenditure on famine relief, as announced by His Excellency the Viceroy on 1st January 1903. These remissions appear in the accounts in the form of a reduction in receipts under this head. In addition to remitting the interest on the loans directly granted by the Government of India, Government also undertook to pay the interest on loans of a similar character raised by the Native States in the open market on a Government guarantee. These payments appear in the accounts as charges under the head 32.—Miscellaneous. The total value of both concessions is nearly 27½ lakhs and is distributed over four years as follows:—

	1902-1903. Accounts.	1903-1904. Revised.	1904-1905. Budget.	1905-1906. Forecast.	TOTAL.
Remission of interest on Government loans	R 3,44,001	R 7,96,255	R 7,26,696	R 3,94,427	R 22,61,379
Payment of interest on guaranteed loans	56,565	70,187	3,19,417	41,131	4,87,300
TOTAL	4,00,566	8,66,442	10,46,113	4,35,558	27,48,679

INTEREST EXPENDITURE.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
Interest on Debt—						
India	R	R	R	R	R	R
Deduct charged to—	4,05,50,556	4,03,88,541	4,09,18,933	4,15,70,000	4,18,00,000	4,29,25,000
Irrigation	1,38,19,929	1,41,61,844	1,45,36,567	1,49,15,000	1,48,95,000	1,53,52,000
Railways	4,65,59,768	4,78,23,864	4,99,00,997	5,21,33,000	5,25,22,000	5,55,25,000
Balance charged to Interest	-1,98,29,141	-2,15,07,167	-2,35,18,631	-2,54,78,000	-2,56,17,000	-2,79,52,000
Equivalent in sterling England	£ -1,321,943 3,098,349	£ -1,439,811 3,003,726	£ -1,507,909 3,003,159	£ -1,098,500 2,986,600	£ -1,707,800 2,986,200	£ -1,863,500 2,994,700
TOTAL	1,776,406	1,563,915	1,435,250	1,288,100	1,278,400	1,131,200
Interest on other Obligations—						
On Savings Bank Balances converted at R 15 = £ 1	232,036	245,797	260,001	284,700	281,300	303,000
Other items	130,504	131,626	137,434	133,800	139,100	142,100
TOTAL £	2,138,946	1,944,338	1,832,685	1,706,600	1,698,800	1,576,300
Debt outstanding, March 31—						
Sterling	£ 133,435,379	£ 134,307,090	£ 133,796,261	£ 133,838,290	£ 133,196,261	£ 134,094,161
Rupee Debt—						
4 per cent	4,83,61,850	4,71,61,750	4,59,61,550	4,47,61,750	4,47,61,550	4,35,61,550
3 1/2 per cent	98,15,11,700	90,15,12,200	1,00,65,18,700	1,02,65,12,200	1,02,65,18,700	1,05,65,18,700
3 per cent	11,07,07,200	11,07,07,200	11,07,08,300	11,07,07,200	11,07,08,300	11,07,08,300
Other Debt	1,27,38,308	1,25,34,683	1,23,52,110	1,21,82,683	1,22,52,110	1,21,52,110
Savings Bank Balances	11,68,25,091	12,30,16,314	13,27,61,050	13,98,96,334	14,31,58,060	15,28,08,660

173. An increase in the Savings Bank deposits of Rs 50,20,000 is expected in the current year, apart from interest. For 1904-1905, the net deposit is estimated at Rs 40,00,000.

POST OFFICE.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
India —						
Revenue	R	R	R	R	R	R
Expenditure	2,03,57,340	2,07,55,636	2,14,49,028	2,16,21,000	2,22,12,000	2,24,29,000
	1,08,73,414	1,77,83,206	1,87,02,910	2,00,38,000	1,96,53,000	2,06,98,000
NET REVENUE IN INDIA	34,83,926	29,72,430	27,46,088	15,83,000	25,59,000	17,31,000
Equivalent in sterling	£	£	£	£	£	£
Net Expenditure in England	232,262	198,162	183,072	105,500	170,600	115,400
	97,320	95,077	99,915	98,500	104,700	151,000
TOTAL NET REVENUE	134,942	103,085	83,157	7,000	65,900	- 35,600

174. The above statement shows the revenue and expenditure brought to account under the head Post Office in the Finance and Revenue Accounts. To obtain a correct idea of the true profit and loss on the working of the Postal

Service, various adjustments are necessary. These are exhibited in the following statement:—

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
	R	R	R	Budget.	Revised.	R
<b>TOTAL NET REVENUE</b>	20,24,130	15,46,275	12,47,353	1,05,000	9,89,000	—5,34,000
<b>Add—</b>						
Authorized Adjustments	2,40,000	2,10,000	2,76,000	5,76,000	5,76,000	5,76,000
Cost of Savings Bank: out-of-pocket expenses	3,60,000	3,60,000	3,79,500	3,90,000	3,90,000	3,90,000
Allowance for undercharge in official rates of postage	45,00,000	45,00,000	46,20,000	47,25,000	47,25,000	47,70,000
<b>TOTAL PROFIT OF THE POSTAL SERVICE</b>	71,24,130	66,16,275	65,22,855	57,96,000	66,80,000	52,02,000

175. The adjustments include both credits and debits. Among the former are the following, *viz.*:—

- (1) Charges on account of District Post establishments, which are debited to the Post Office but are met from special cesses; and
- (2) Share of Subsidies, which are debited to the Post Office, but which really appertain in whole or in part to other Departments, such as Military or Political.

Among debits there are the following:—

- (1) District Post collections.
- (2) Value of free services rendered by Railways.
- (3) Rent of Government buildings.
- (4) Pensionary charges and gratuities.

#### TELEGRAPH.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
	R	R	R	Budget.	Revised.	R
<b>India—</b>						
Revenue Accounts—						
Revenue	1,32,78,932	1,34,94,365	1,30,62,086	1,31,00,000	1,26,70,000	1,24,20,000
Expenditure	77,55,447	82,59,928	86,33,598	91,77,000	87,83,000	94,92,000
<b>Net</b>	55,22,585	52,34,437	44,28,488	39,23,000	38,87,000	29,28,000
Equivalent in sterling	£ 363,172	£ 348,962	£ 295,233	£ 261,500	£ 259,100	£ 195,200
Net Expenditure in England	51,825	68,864	65,817	99,100	65,400	70,400
	+ 316,347	+ 280,098	+ 229,416	+ 162,400	+ 193,700	+ 124,800
<b>Capital Expenditure—</b>						
India (converted at Rs = £1)	39,028	57,994	71,212	108,200	99,100	117,300
England	164,190	218,182	190,967	184,100	185,500	171,000
	203,218	276,176	262,179	292,300	284,600	288,300
<b>TOTAL NET REVENUE</b>	113,129	3,922	—32,763	—129,900	—90,900	—163,500

176. The variations in revenue and expenditure have been explained in paragraphs 84, 114, 129 and 153. Of the decrease in the Revised Estimate of the current year, Rs 1,00,000 is expected in Indian revenue, and Rs 3,30,000 in the receipts from the Indo-European Telegraph Department. The reduction in expenditure in England on revenue account is mainly due to smaller payments on account of the guarantee (£16,500 instead of £38,000) in connection with the reduced rate for foreign telegrams. When the tariff for foreign messages was reduced from 4s. to 2s. 6d. a word from 1st March 1902, the Government of India undertook to make good to the Joint Purse the loss of revenue involved,



up to a maximum of £45,000 a year. For the first year, allowing for some increase of traffic, it was estimated that the payment under this guarantee would amount to £38,000. In fact, however, the traffic has increased in a far higher degree, and the actual payment required has been only £16,500. During the current year the traffic has continued to grow, and it is now estimated that only £12,300 will be payable in 1904-1905. Allowance has been made in the estimate for next year for the recent reduction in the tariff for inland telegrams.

The increase in Capital expenditure in India, in the ensuing year, is due to provision having been made for extra mobilisation stores. The increase in revenue expenditure is due to heavier repairs of lines being anticipated, and to increased maintenance charges of signalling offices.

### MINT.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
India—	R	R	R	R	R	R
Revenue . . .	4,75,92,732	83,29,925	61,68,083	55,01,000	4,06,83,000	29,41,000
Expenditure . . .	4,70,95,788	73,71,901	62,34,258	59,75,000	3,91,00,000	33,87,000
NET REVENUE . . .	4,96,944	9,58,024	—66,175	—4,74,000	15,33,000	—4,46,000
Equivalent in ster- ling . . .	£	£	£	£	£	£
Net expenditure in England . . .	33,130	63,868	—4,411	—31,600	102,200	—29,700
	13,014	12,528	8,365	3,900	7,100	6,300
TOTAL NET REVENUE	20,116	51,340	—12,776	—37,500	95,100	—36,000

177. These figures have been explained in paragraphs 94, 105, 129 and 147. Just before the close of the previous year, £300,000 worth of silver was purchased, and this was coined into rupees during the current year. In addition to this, the very large sum of 4½ millions sterling worth of silver has been purchased during the course of the year in England and in India, and the greater part of this will have been coined by the end of the present month. The profit on this coinage is expected to amount to Rs. 3,69,86,000, which has been, or will on completion be, transferred to the Gold Reserve Fund and invested.

The withdrawal and recoinage of the 1835 and 1840 rupees were continued during the year, 491 lakhs of these having been called in and recoined, in addition to over 50 lakhs which are awaiting recoinage at the present time.

### CIVIL DEPARTMENTS.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
INDIA.	R	R	R	R	R	R
General Administration	1,62,67,295	1,65,54,642	1,89,62,104	1,71,32,000	1,79,96,000	1,75,93,000
Law and Courts	3,18,60,797	3,23,58,574	3,32,26,413	3,49,05,000	3,40,13,000	3,54,61,000
Justice. { Jails	1,19,55,882	1,15,61,297	1,08,81,591	1,16,96,000	1,04,17,000	1,13,40,000
Police . . .	4,37,51,116	4,43,41,080	4,52,71,032	4,74,57,000	4,58,43,000	4,77,22,000
Marine . . .	35,68,472	42,58,472	40,20,772	43,94,000	63,63,000	72,14,000
Education . . .	1,63,26,203	1,69,43,997	1,94,36,735	2,27,66,000	2,06,15,000	2,33,95,000
Ecclesiastical . . .	17,33,963	16,84,155	16,55,652	17,86,000	16,84,000	18,46,000
Medical . . .	1,40,38,220	1,28,87,984	1,42,81,869	1,54,43,000	1,39,73,000	1,56,74,000
Political . . .	84,41,227	1,02,00,690	1,21,83,251	1,11,66,000	1,06,63,000	1,49,43,000
Scientific and Minor Departments . . .	63,82,287	70,79,786	71,24,439	81,87,000	75,70,000	77,21,000
TOTAL INDIA	15,43,25,462	15,78,70,677	16,70,43,858	17,49,32,000	16,91,37,000	18,29,12,000
ENGLAND.	£	£	£	£	£	£
General Administration	255,196	259,112	251,474	281,400	279,000	268,200
Marine . . .	352,023	314,351	247,914	254,300	267,600	280,200
Other heads . . .	76,039	48,624	53,598	49,100	56,400	53,100
TOTAL ENGLAND	683,258	622,087	552,986	584,800	603,000	601,500

178. The only important variation not already explained is the decrease under Scientific and Minor Departments. This is partly nominal and due to the transfer of horse-breeding operations to the Military Department. In part also it is due to reduced expenditure on the Survey of India; to a grant for diamond drilling not having been utilized by the Geological Survey Department; and to the abolition of the Aluminium Department in Madras.

#### MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>INDIA.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Territorial and Political Pensions . . . . .	38,77,633	38,04,743	38,70,229	39,28,000	37,25,000	36,83,000
Civil Furlough and Absentee Allowances . . . . .	23	11,492	5,480	12,000	11,000	8,000
Superannuation Allowances and Pensions . . . . .	1,14,05,469	1,16,83,183	1,21,31,479	1,25,92,000	1,26,29,000	1,30,12,000
Stationery and Printing . . . . .	66,29,107	67,03,453	70,25,848	68,86,000	68,29,000	68,20,000
Exchange . . . . .	4,77,736	...	...	...	...	...
Miscellaneous . . . . .	26,93,294	45,39,511	85,09,175	42,66,000	58,97,000	35,20,000
<b>TOTAL INDIA</b>	<b>2,50,83,262</b>	<b>2,67,42,382</b>	<b>3,15,42,211</b>	<b>2,76,84,000</b>	<b>2,90,91,000</b>	<b>2,70,43,000</b>
<b>ENGLAND.</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Civil Furlough and Absentee Allowances . . . . .	250,864	251,807	244,026	257,500	237,500	257,500
Superannuation Allowances and Pensions . . . . .	1,950,936	1,976,705	2,006,754	2,029,500	2,020,500	2,026,500
Other Heads . . . . .	113,352	128,045	140,396	107,800	111,800	92,600
<b>TOTAL ENGLAND</b>	<b>2,315,152</b>	<b>2,356,557</b>	<b>2,391,176</b>	<b>2,394,800</b>	<b>2,369,800</b>	<b>2,376,600</b>

179. The figures have been explained in paragraphs 108 and 148. The following statement shows the amount of agricultural loans written off, and charged under the head Miscellaneous:—

PROVINCE.	Accounts, 1902-1903.	1903-1904.		1904-1905.
		Budget Estimate.	Revised Estimate.	Budget Estimate.
	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Bombay . . . . .	26,75,319	2,12,000	2,00,000	...
Central Provinces . . . . .	39,769	1,00,000	12,00,000	1,00,000
United Provinces of Agra and Oudh . . . . .	1,50,041	5,000	10,000	5,000
Punjab . . . . .	2,59,651	6,91,000	6,44,000	23,000

#### FAMINE RELIEF AND INSURANCE.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Famine Relief . . . . .	6,18,78,449	79,37,720	48,22,634	15,30,000	3,06,000	...
Construction of Protective Railways . . . . .	...	...	24,375	23,00,000	19,07,000	22,06,000
Construction of Protective Irrigation Works . . . . .	4,66,710	10,60,386	14,21,131	25,00,000	22,38,000	35,00,000
Reduction or Avoidance of Debt . . . . .	...	42,69,574	84,70,500	86,70,000	87,96,000	81,91,000
<b>TOTAL</b>	<b>6,23,45,159</b>	<b>1,32,67,680</b>	<b>1,47,38,640</b>	<b>1,50,00,000</b>	<b>1,32,47,000</b>	<b>1,38,97,000</b>
Net charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account . . . . .	1,42,838	17,32,320	2,61,360	...	17,53,000	11,03,000
<b>TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT</b>	<b>6,24,87,997</b>	<b>1,50,00,000</b>	<b>1,50,00,000</b>	<b>1,50,00,000</b>	<b>1,50,00,000</b>	<b>1,50,00,000</b>

180. The figures have been explained in paragraphs 116, 117, 149 and 156. The increase in the current year in the net charge on account of the Bengal-Nagpur and the Indian Midland Railways is chiefly due to the inclusion for the first time of interest charges amounting to Rs 12,26,000 on the northern section of the East Coast Railway, which is worked by the Bengal-Nagpur Railway. Till 1902, it was commonly held that there was no scope for the further construction of purely protective railways, i.e., of lines which are valuable for opening up areas liable to famine, but which are not likely to pay interest on the cost of construction. This view no longer prevails, and a series of small but useful lines have been undertaken in Madras, and are being financed from the Famine Grant.

181. The information given in paragraph 255 of the last Financial Statement is repeated and brought up to date below.

*Statement showing the Disposal of the Provision made in 1877-78 for Famine Relief and Insurance.*

[ Rupee figures are converted into sterling at 15 to the £ ]

YEARS.	Revenue provided by Measures of 1877-78.	DISPOSAL OF THE REVENUE PROVIDED.						BALANCE ON THE YEAR.		Balance at credit from the commencement of the scheme to the end of the year.
		EXPENDITURE ON FAMINE RELIEF.		EXPENDITURE ON PROTECTIVE WORKS, INCLUDING NET CHARGE FOR INDIAN MIDLAND AND BENGAL-NAGPUR RAILWAYS.		AMOUNT APPLIED IN REDUCTION OF DEBT.		TOTAL EXPENDITURE.		
		In India at Rs = £1.	In England &c.	In India at Rs = £1.	In England &c.	In India at Rs = £1.	In England &c.			
		£	£	£	£	£	£	£	£	
1878-79 .	1,000,000	208,549	597	...	...	...	...	208,146	790,854	790,854
1879-80 .	1,000,000	69,098	343	...	...	...	...	69,441	930,559	1,721,413
1880-81 .	1,000,000	21,759	1,831	...	...	...	...	23,590	976,410	2,697,823
1881-82 .	1,000,000	23,123	165	545,235	...	116,035	...	681,563	315,442	3,013,285
1882-83 .	1,000,000	14,735	...	86,876	...	285,091	...	486,705	£13,295	3,528,580
1883-84 .	1,000,000	6,064	89	621,626	26	6,243	1,001,393	1,635,441	...	2,891,119
1884-85 .	1,000,000	4,900	...	799,669	...	1,747	...	806,316	183,684	3,081,803
1885-86 .	1,000,000	27,130	...	517,405	22,263	100	...	566,698	433,302	3,516,105
1886-87 .	1,000,000	694	...	215,319	110,323	...	...	316,336	683,664	4,201,769
1887-88 .	1,000,000	268	...	60,671	200,815	...	...	261,754	738,246	4,940,015
1888-89 .	1,000,000	£ 199	...	59,968	331,586	...	...	396,753	603,247	5,543,262
1889-90 .	1,000,000	45,525	...	—39,185	408,745	...	...	415,125	594,865	6,128,127
1890-91 .	1,000,000	3,719	...	—45,643	471,231	...	...	429,307	570,693	6,698,820
1891-92 .	1,000,000	15,615	...	51,294	500,245	...	...	567,144	437,856	7,131,676
1892-93 .	1,000,000	47,227	...	403,728	509,524	...	...	965,479	34,521	7,166,197
1893-94 .	1,000,000	331	...	425,677	515,531	...	...	941,539	58,461	7,224,658
1894-95 .	1,000,000	6,839	...	21,648	511,211	...	...	552,831	447,169	7,671,827
1895-96 .	1,000,000	12,201	...	60,051	508,670	...	...	578,922	421,078	8,092,905
1896-97 .	1,000,000	1,377,091	8,360	—245,431	511,099	...	...	1,634,122	...	7,438,783
1897-98 .	1,000,000	3,548,592	1,760	—325,445	523,717	...	...	3,768,604	2,788,604	4,650,179
1898-99 .	1,000,000	26,702	1	141,471	534,280	...	...	702,454	297,546	4,947,725
1899-1900 .	1,000,000	2,071,201	2,717	—196,918	248,742	...	...	2,128,447	...	3,819,278
1900-1901 .	1,000,000	4,117,428	7,802	—377,907	318,544	...	...	4,165,867	2,165,867	652,411
1901-1902 .	1,000,000	529,063	118	—147,139	233,313	...	...	715,362	284,638	938,049
1902-1903 .	1,000,000	321,509	...	—235,860	349,677	...	...	435,300	164,700	1,502,743
1903-1904 .	1,000,000	20,400	...	—248,300	636,500	...	...	413,600	586,400	2,489,149
1904-1905 .	1,000,000	...	...	—207,100	651,000	...	...	453,900	546,100	2,635,249
TOTAL OF 27 YEARS .	7,000,000	12,694,965	24,763	2,093,236	8,211,175	609,219	1,001,393	24,364,751	11,007,730	2,635,249

\* In these years the net receipts on the Indian Midland and Bengal-Nagpur Railways exceeded the charges for other protective works in India.  
 \* In 1894-95 a remittance of Rs 1,22,77,330 was made to England, realising 1,001,393l., by means of which 993,584l. of sterling debt was discharged in 1895-96.

## RAILWAY REVENUE ACCOUNT.

	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>STATE RAILWAYS—</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Gross Receipts	25,43,06,949	28,91,58,390	28,70,64,844	29,05,74,000	30,67,13,000	30,87,13,000
Working Expenses	12,69,85,686	14,23,85,017	14,74,08,163	14,85,49,000	15,38,37,000	15,84,59,000
Net Receipts	12,73,21,263	14,67,73,373	13,96,56,679	14,20,25,000	15,28,76,000	15,02,54,000
Net Revenue equivalent at R15 = £1	8,488,085	9,784,892	9,310,445	9,468,400	10,191,800	10,017,000
Interest and other Charges—						
India converted at R15 = £1	3,112,165	3,223,480	3,346,997	3,501,900	3,530,400	3,750,300
England	4,556,471	5,406,829	5,511,831	5,596,200	5,557,400	5,622,000
Net Result	819,449	1,154,583	451,617	370,300	1,104,000	644,700
<b>GUARANTEED RAIL- WAYS—</b>						
Net Traffic Receipts converted at R15 = £1	1,316,899	914,989	946,182	918,400	947,100	988,300
Surplus Profits, In- terest and other Charges—						
India converted at R15 = £1	179,209	154,673	90,884	105,200	116,500	134,300
England	1,589,417	1,009,544	1,026,392	1,046,700	1,032,800	1,056,100
Net Result	-451,727	-249,228	-171,594	-233,500	-202,200	-202,100
Other Receipts	22,933	33,753	50,062	43,300	44,700	46,600
Other Charges	65,531	92,492	101,136	139,200	91,900	135,000
<b>STATISTICS—</b>						
State Railways—						
Capital Expenditure to March 31—						
Expenditure by Government	111,384,707	114,330,144	117,729,962	121,111,344	122,551,162	127,379,662
Expenditure by Companies	34,817,796	36,590,076	38,699,861	39,975,076	40,395,561	41,821,161
Outlay on the East Indian Railway from Debentures raised by the Company	4,323,18	4,328,351	5,630,490	6,880,451	5,630,490	6,830,190
Outlay on the South Indian Railway by the Company	250,000	1,001,250	1,001,250	1,501,250	1,001,250	1,451,250
Outlay on the Great Indian Peninsula Railway by the Company	...	...	...	450,000	...	...
<b>TOTAL</b>	<b>150,775,685</b>	<b>156,249,821</b>	<b>163,061,563</b>	<b>160,921,121</b>	<b>169,578,403</b>	<b>177,482,563</b>
Miles open on April 1	17,136	19,295	19,380	20,241	20,119	20,767
<b>Guaranteed Rail- ways—</b>						
Miles open on April 1	2,612	1,305	1,334	1,366	1,349	1,409

182. The Revised Estimate of net receipts from State Railways in 1903-1904 is better than the Budget Estimate by R1,08,51,000 or £723,400, the gross receipts having exceeded expectation by R1,61,39,000 and working expenses by R52,88,000. Details of the more important variations are given in paragraph 98 above.

The great improvement on the North Western Railway system was due partly to increased open mileage, but chiefly to general development of traffic throughout

the system, and especially in connection with the Jhelum and Chenab Canal Colonies. The exceptionally heavy wheat traffic was the dominating feature of the year. The country served by the Rajputana-Malwa Railway seems not yet to have fully recovered from the scarcity of some years back. The coal traffic on the Midnapore-Jherriah branch of the Bengal-Nagpur Railway has not come up to expectations.

183. The estimate of net receipts from State Railways in 1904-1905 is placed at Rs 26,22,000 or £174,800 below the Revised Estimate of 1903-1904. An increase of £133,300 has been taken in gross receipts and an increase of £308,100 in working expenses. The former allows for normal expansion of traffic and for development of traffic on extensions recently opened, but assumes that the very high rate of increase recently obtained on the North Western Railway and some other lines will not be maintained. Working expenses follow the receipts, but it has also been found necessary to provide for special renewals of permanent way and rolling-stock, and for repairs to flood damages in continuation of those undertaken in the current year. The increase in interest and other charges in India is due to the progress of capital outlay, and that in England chiefly to further receipts of capital from Railway Companies. As a result of these increases, the estimated net gain from the working of State Railways in 1904-1905 is less by £459,300 than in the Revised Estimate for 1903-1904.

The principal modifications allowed for in the estimates of net receipts have been specified in paragraph 143.

184. The Revised Estimate of net receipts from Guaranteed Railways shows an improvement of £28,700 compared with the original estimate, due chiefly to a large increase in goods traffic on both the Madras and Bombay, Baroda and Central India Railways, partly counteracted by an increase in working expenses. In the Budget Estimate for 1904-1905 a further improvement in net receipts of £41,200 has been allowed for; the whole of this is on the Bombay, Baroda and Central India Railway, the country served by which has now recovered from the effects of famine. The increase in the Revised Estimate of Surplus Profits, Interest and other charges in India compared with the original estimate is due mainly to the larger share of surplus profits payable to the Bombay, Baroda and Central India Railway Company consequent on improved earnings. The decrease in the estimate of Interest paid in England is due to capital not having been raised as anticipated. The increases allowed for in the Budget Estimate for 1904-1905 under these heads are due mainly to the larger share of surplus profits payable to the Bombay, Baroda and Central India Railway Company and to further receipts on account of capital.

#### IRRIGATION.

IRRIGATION.	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Re-						
{ cepts	2,47,71,151	2,33,93,665	2,72,44,019	2,67,57,000	2,89,85,000	2,87,25,000
{ Land Re-	1,12,36,246	1,22,00,957	1,22,15,889	1,26,26,000	1,30,32,000	1,32,67,000
{ nue						
Expendi- { Working	1,03,36,344	1,05,28,805	1,13,19,158	1,13,69,000	1,20,51,000	1,23,18,000
ture { Expenses	1,38,19,929	1,41,61,844	1,45,36,507	1,49,15,000	1,48,95,000	1,53,52,000
{ Interest						
NET	+1,18,51,124	+1,09,03,973	+1,36,04,183	+1,30,99,000	+1,50,68,000	+1,43,22,000
MINOR WORKS.						
Receipts—Direct	23,31,393	24,68,966	20,74,935	25,47,000	23,33,000	24,53,000
Expenditure	1,06,48,041	1,07,79,865	1,27,72,936	1,47,05,000	1,34,70,000	1,29,47,000
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31	35,21,44,980	36,15,60,720	37,24,61,175	38,41,68,720	38,31,32,175	39,94,10,175



185. In the Revised Estimate, the direct receipts from Major Works show an increase over the Budget Estimate of Rs 22,28,000. The Punjab contributes the main portion of this increase which is partly due to general all-round improvements and partly to the transfer of the Indus Inundation Canals to "Major Works."

186. The Revised Estimate of expenditure shows an increase of Rs 6,85,000 over the Budget Estimate. This is partly due to the execution of certain works of maintenance not foreseen when the budget was framed, and partly to the working expenses of the Indus Inundation Canals, and special repairs to damages caused by heavy floods in the river Kistna. In the Budget for 1904-1905 provision has been made for the Indus Inundation Canals, and for larger grants required in almost every province owing to the expansion of irrigation.

187. As regards 'Minor Works,' the reduction under receipts in the Revised Estimate is due mainly to the transfer, during the year, of the Indus Inundation Canals to the category of Major Works. The increase in the Budget for 1904-1905 as compared with the Revised is due to the introduction of water rates on the Lower Sutlej Inundation Canals consequent on the abolition of the Chher system. Under expenditure, the Budget Estimate for 1903-1904 included a special additional grant of Rs 25 lakhs. The Revised Estimate, however, shows a lapse, due to its not having been practicable to utilise this grant fully in 1903-1904. In the Budget for 1904-1905, a special contribution of 3 lakhs to the Central Provinces is included.

#### OTHER PUBLIC WORKS.

EXPENDITURE.	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905 Budget.
	R	R	R	Budget.	Revised.	R
India -						
Military Works	1,11,28,272	1,39,52,561	1,55,10,922	1,54,27,000	1,49,00,000	1,55,84,000
Civil Works, Imperial	30,07,654	66,37,813	72,01,046	80,00,000	88,47,000	97,37,000
Civil Works, Provincial	2,76,97,674	3,01,94,023	3,52,06,548	3,64,21,000	3,91,37,000	4,41,26,000
Civil Works, Local	1,63,09,396	1,66,08,290	1,81,65,666	2,03,19,000	1,87,68,000	2,07,64,000
TOTAL INDIA	5,90,42,996	6,73,92,687	7,60,84,182	8,01,67,000	8,16,52,000	9,02,11,000
England—	£	£	£	£	£	£
Military Works	41,057	34,612	62,607	17,500	54,000	17,700
Civil Works	92,286	105,176	107,562	108,300	95,200	90,800
TOTAL ENGLAND	133,343	139,788	170,169	125,800	149,200	108,500
RECEIPTS.						
India	R 64,76,334	67,63,743	68,73,931	67,39,000	78,41,000	68,04,000
England	£ 26,714	28,649	28,679	27,900	25,700	26,800

188. The Military Works expenditure of the year in India is expected to be less than the Budget Estimate by Rs. 5,27,000, due chiefly to the transfer of Rs. 4,47,000 to the grant for expenditure in England. Special expenditure amounting to Rs. 4,43,000 was sanctioned during the year out of savings in Army expenditure due to the continued absence of troops in Somaliland. But the excess due to this has been nearly counterbalanced by savings on other works. Under the new system of budgetting for Military Works expenditure there will be a fixed quinquennial grant for all expenditure except that on large works costing over Rs. 50,000 each, which will be separately budgetted for year by year according to requirements. Any part of the grant for the year not spent within the year will be regrantd for expenditure in the following year, up to a maximum of 10 per cent on the whole grant. The Budget for next year has been fixed on these lines at Rs. 1,58,50,000 for both India and England, and is made up as follows :—

	R
Fixed quinquennial grant . . . . .	97,00,000
Large works costing over Rs. 50,000 each—	R
(a) Schedule items . . . . .	28,95,000
(b) Other works . . . . .	29,55,000
	<hr/> 58,50,000
Regrant of expected lapses of 1903-1904 . . . . .	3,00,000
	<hr/>
TOTAL . . . . .	1,58,50,000

189. It is expected that the expenditure in India on Imperial Civil Works during 1903-1904 will be more than the Budget Estimate by Rs. 8,47,000, due to additional sums being required for works in several provinces.

The Budget grant for 1904-1905, inclusive of provision for special payments in England, has been fixed at Rs. 1,10,99,000.

190. The Revised Estimate of Provincial Civil Works shows an increase of Rs. 27,16,000, as compared with the Budget, and is due to more funds being available for expenditure. The Revised Estimate of Local Civil Works shows a decrease of Rs. 15,51,000. The Provincial Civil Works Budget for 1904-1905 includes the following grants which have been entered under this head merely for the sake of convenience, and are liable to be transferred at the discretion of the respective Local Governments for expenditure under other heads. They represent partly a portion of the initial lump grants made to four Provinces whose settlements have just come under revision, and partly special grants made from Imperial revenues during 1903-1904 for expenditure during 1904-1905 on particular works of public improvement :—

	R
Central Provinces . . . . .	1,50,000
Burma . . . . .	3,00,000
Assam . . . . .	5,50,000
Bengal . . . . .	20,00,000
United Provinces . . . . .	12,00,000
Punjab . . . . .	22,00,000
Madras . . . . .	9,00,000
Bombay . . . . .	9,00,000
	<hr/>
TOTAL . . . . .	82,00,000

## ARMY SERVICES.

EXPENDITURE.	Accounts, 1900-1901.	Accounts, 1901-1902.	Accounts, 1902-1903.	1903-1904.		1904-1905, Budget.
				Budget.	Revised.	
<b>INDIA—</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>Effective Services—</i>						
Regimental Pay and Allowances.	7,18,58,256	7,85,63,254	8,25,96,895	9,10,78,000	8,86,83,000	9,84,04,000
Supply and Transport . . . .	3,90,48,972	4,09,64,916	4,19,46,895	4,26,82,000	4,18,51,000	4,24,34,000
Ordnance . . . .	71,02,726	96,46,625	1,12,99,554	1,17,77,000	1,10,37,000	1,25,73,000
Other Heads . . . .	3,25,38,785	3,22,11,150	3,51,55,659	3,37,51,000	4,04,43,000	3,95,67,000
	15,05,48,739	16,13,85,945	17,09,99,003	17,92,88,000	18,20,14,000	19,29,78,000
<i>Non-effective Services</i>	91,03,829	93,27,144	98,37,015	97,58,000	1,00,42,000	98,37,000
<b>TOTAL INDIA</b>	<b>15,96,52,568</b>	<b>17,07,13,089</b>	<b>18,08,36,018</b>	<b>18,90,46,000</b>	<b>19,20,56,000</b>	<b>20,28,15,000</b>
<b>ENGLAND—</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Effective Services—</i>						
Payments to War Office in respect of British Forces serving in India.	700,000	64,010	851,993	775,000	717,300	556,000
Furlough Allowances and Pay during Voyage of British Forces serving in India .	50,207	94,074	112,750	108,000	150,000	113,000
Furlough Allowances of Officers of the Indian Service . . . .	183,518	216,620	250,605	230,000	260,000	240,000
Indian Troop Service . . . .	86,286	196,521	345,499	330,100	371,300	333,800
Other Heads . . . .	45,592	32,590	75,062	46,100	53,000	53,000
Stores for India—						
Clothing . . . .	229,747	191,178	183,149	228,800	211,000	233,600
Ordnance and Miscellaneous .	673,009	1,147,238	1,015,005	899,400	777,400	1,529,300
Other Heads . . . .	86,017	90,029	92,795	101,400	129,000	100,900
	2,054,376	2,032,260	2,926,858	2,718,800	2,669,000	3,159,600
<i>Non-effective Services—</i>						
Payments to War Office for Retired Pay, etc., of British Forces for services in India.	553,235	554,562	615,037	650,000	647,300	716,800
Pay and Pensions of Non-effective and Retired Officers of the Indian Service .	1,687,398	1,650,391	1,602,887	1,570,000	1,585,000	1,560,000
Other Heads . . . .	144,285	145,846	145,875	150,000	151,300	157,300
	2,384,918	2,350,799	2,363,799	2,370,000	2,383,600	2,434,100
<b>TOTAL ENGLAND</b>	<b>4,439,294</b>	<b>4,383,059</b>	<b>5,290,657</b>	<b>5,088,800</b>	<b>5,052,600</b>	<b>5,593,700</b>
<b>RECEIPTS—</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
India . . . .	1,17,64,929	1,05,12,361	1,09,79,881	81,25,000	92,42,000	80,59,000
England . . . .	£ 32,945	£ 276,765	£ 392,998	£ 497,900	£ 456,100	£ 362,400

191. As usual of late years, considerable savings have accrued on the military estimates in consequence of the absence of troops in China, and also in Somaliland. They were, however, on a considerably smaller scale than in 1902-1903. Inclusive of stores, they amounted to Rs 35,88,000: and out of this, sums aggregating Rs 27,10,000 have been applied to meeting the cost of various measures for improving the efficiency of the army and its various Departments. The largest items among these were the following:—

	R
Construction of the second section of the road to the hill cantonment, Lansdowne . . . . .	2,00,000
Cost of warm coats sent to Africa, and condemned by the Military authorities in that country . . . . .	3,05,000
Special purchase of 1,900,000 rounds of '303 ammunition . . . . .	1,72,000
Supply of 895 sets of mekometers . . . . .	1,47,000
Reconstruction of N. I. lines at Secunderabad, Bangalore and Bellary . . . . .	1,03,000
Additional grant for Camps of Exercise and Instruction . . . . .	1,00,000
Staff College at Quetta (collection of materials for building) . . . . .	1,00,000
Increase in pay of Indian Medical Service officers . . . . .	2,00,000
Stables and quarters for horse-breeding operations . . . . .	85,000
Re-armament of two 5.4 inch howitzer batteries (part) . . . . .	84,000

192. It will be convenient to bring together the figures exhibiting the whole military expenditure of India both in this country and in England, and irrespective of the head of account under which it is charged.

The following shows these figures for the Budget Estimate of 1903-1904:—

	In India. R	In England. £
(1) Ordinary Military expenditure, including the Hyderabad Contingent . . . . .	18,53,20,000	4,662,400
(2) Special measures for increasing the efficiency of the Army—		
(a) Under Army . . . . .	36,08,000	426,400
(b) Under Military Works . . . . .	40,60,000	...
(c) Under Marine . . . . .	...	63,300
TOTAL . . . . .	76,68,000	489,700
(3) Special Services . . . . .	1,18,000	...
(4) Coast Defences . . . . .	18,00,000	...
GRAND TOTAL . . . . .	19,49,06,000	5,152,100

The corresponding figures for 1904-1905 are as follows:—

	In India. R	In England. £
(1) Ordinary Military Expenditure including the Hyderabad Contingent . . . . .	19,45,08,000	4,769,300
(2) Special measures for increasing the efficiency of the Army—		
(a) Under Army . . . . .	34,17,000	824,400
(b) Under Military Works . . . . .	30,55,000	...
(d) Under Marine . . . . .	...	107,000
TOTAL . . . . .	64,72,000	931,400
(3) Special Services . . . . .	48,90,000	...
(4) Coast Defences . . . . .	16,00,000	150,000
GRAND TOTAL . . . . .	20,74,70,000	5,850,700

193. The increase under "Ordinary Expenditure" has been explained in paragraph 159. The principal factors are (1) ₹74,08,000 on account of the extra service pay of British troops, and (2) ₹169,000 on account of ordnance stores for manufacture of 303 ammunition. Of the increase in respect of the special measures for increasing the efficiency of the Army, ₹500,000 represents the cost of new artillery, and ₹200,000 of new rifles which (along with a part of the expenditure on coast defences) are to be provided from the surplus revenue of the current year as explained in paragraph 82.

Excluding these two items the cost of the special measures amounts to ₹64,72,000 in India and ₹231,400 (equivalent to ₹34,71,000) in England, or a total of ₹99,43,000 as compared with ₹1,50,14,000 in the current year. The principal items making up this total are the following:—

	R
Rearmament of the Native Army . . . . .	14,67,000
Buildings for Rifle Factory, Ishapore . . . . .	4,00,000
Rolling Mills at Ishapore . . . . .	9,52,000
Central Gun Carriage Factory, Jubbulpore . . . . .	4,00,000
Construction of Royal Indian Marine Vessel <i>Dufferin</i> . . . . .	16,05,000
Increase in strength of Native Army Reserves . . . . .	3,00,000
Establishment of a Staff College in India . . . . .	2,00,000
Railway Pioneer Battalion . . . . .	2,29,000
Installation of Electric Lights and Fans in barracks . . . . .	7,00,000
Increase to strength of Native Infantry Battalions in Madras and Bombay Commands . . . . .	5,60,000
Mobilisation equipment for northern line of communications . . . . .	5,03,000
Reorganization of Artillery . . . . .	3,00,000
Addition of 36 horses to each British Cavalry Regiment . . . . .	2,76,000
Accommodation for 3 Howitzer Batteries . . . . .	2,50,000
Improvement of rifle ranges for the regulars . . . . .	2,00,000
Re-introduction of signalling into all Batteries, of horse, field, heavy and mountain artillery . . . . .	2,71,000

The items included under special services have been specified in paragraph 159.

## Section V.—Capital Expenditure on Railways and Irrigation Works not charged to Revenue.

### RAILWAY CONSTRUCTION.

194. The expenditure on Railway Construction for which the Government of India undertakes any financial responsibility or gives any direct guarantee is estimated at ₹9,82,07,000 in the current year and at ₹12,00,00,000, (inclusive of ₹60,00,000 for the purchase of four branch Railways) in 1904-1905, the amounts having been ₹10,05,75,960 in 1902-1903 and ₹11,00,00,000 in the Budget Estimate of the current year. The lapse of ₹1,17,93,000 in the current year is due to short outlay in England against some of the amounts placed at the disposal of the Secretary of State and some of the Companies' Boards for the purchase of rolling-stock and stores. This was largest in the case of the East Indian, Madras and South Indian Railways. It was partly compensated for by increased outlay in India and by commencement of construction work on the Ondal-Sainthia and Khurja-Hapur branches of the East Indian Railway. The distribution of the total expenditure on Railway Construction between



State and Companies' agency in each of the three years from 1902-1903 to 1904-1905 is as follows:—

	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
<i>Expenditure in England.</i>			
	£	£	£
1. State Lines . . . . .	1,529,344	1,287,800	1,709,000
2. Old Guaranteed Railways . . . . .	462,521	484,900	416,400
3. Extensions of ditto . . . . .	33	...	...
4. Other Guaranteed or Assisted Railways . . . . .	893,333	852,700	845,900
<b>TOTAL</b> . . . . .	<b>2,885,231</b>	<b>2,625,400</b>	<b>2,971,300</b>
<i>Equivalent in rupees of Expenditure in England.</i>			
	₹	₹	₹
1. State Lines . . . . .	2,29,40,155	1,93,17,000	2,56,35,000
2. Old Guaranteed Railways at contract rates . . . . .	56,65,797	62,77,000	50,67,000
3. Extensions of ditto at prescribed rates . . . . .	491	...	...
4. Other Guaranteed or Assisted Railways at contract rates . . . . .	1,34,14,258	1,27,90,000	1,26,89,000
<b>TOTAL</b> . . . . .	<b>4,20,20,701</b>	<b>3,83,84,000</b>	<b>4,33,91,000</b>
<i>Expenditure in India.</i>			
1. State Lines . . . . .	4,55,19,860	5,06,94,000	6,90,20,000
2. Old Guaranteed Railways . . . . .	—8,80,876	—38,00,000	—9,22,000
3. Extensions of ditto . . . . .	12,34,837	2,00,000	30,000
4. Other Guaranteed or Assisted Railways . . . . .	1,25,94,390	1,26,25,000	84,31,000
5. Branch Lines on firm guarantee . . . . .	87,048	1,04,000	50,000
<b>TOTAL INDIA</b> . . . . .	<b>5,85,55,259</b>	<b>5,98,23,000</b>	<b>7,66,09,000</b>
<b>TOTAL OF PROGRAMME</b> . . . . .	<b>10,05,75,960</b>	<b>9,82,07,000</b>	<b>12,00,00,000</b>

195. The figures in the above table do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor of Branch Line Companies not in receipt of a direct guarantee, nor that of other Companies whose transactions are outside the Government accounts. Including this expenditure and also the expenditure from Provincial and Local Revenues and from loans raised by Local Boards for local lines, the total expenditure on Railway Construction in the three years may be stated as follows:—

	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
	₹	₹	₹
Total as in table in paragraph	10,05,75,960	9,82,07,000	12,00,00,000
Famine Protective lines . . . . .	24,375	19,07,000	22,06,000
Branch lines not on firm guarantee . . . . .	7,95,054	2,58,000	1,63,000
Railways outside the Government account . . . . .	1,00,20,900	93,58,000	88,96,000
Provincial and Local State lines . . . . .	8,19,892	3,99,000	3,18,000
<b>GRAND TOTAL</b> . . . . .	<b>11,22,36,181</b>	<b>11,01,29,000</b>	<b>13,15,83,000</b>

196. The following are the details of the expenditure on State lines:—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
<i>Expenditure by State Agency—</i>			
Open lines—			
North-Western . . . . .	₹ 66,03,425	₹ 27,40,000	₹ 76,55,000
Frontier Railway Reserve . . . . .	43,548	10,000	...
Peshawar Railway do. . . . .	—7,242	...	...
Oudh and Rohilkhand . . . . .	45,81,534	33,85,000	28,98,000
Eastern Bengal . . . . .	53,67,848	49,15,000	52,74,000
Warora Colliery . . . . .	—73,003	—46,000	—25,000
Jodhpur-Hyderabad (British section) . . . . .	58,141	3,000	8,000
Stores Transactions and Reserve . . . . .	—1,49,195	...	44,10,000
TOTAL . . . . .	1,64,25,056	1,10,07,000	2,02,20,000
Lines under construction—			
Moorshedabad Branch, Eastern Bengal State Railway . . . . .	6,28,435	40,00,000	37,51,000
Coonoor-Ootacamund . . . . .	...	...	10,00,000
Kankoorgachi Chord, Eastern Bengal State Railway . . . . .	2,87,670	5,25,000	4,10,000
Kaunia-Bonarpara Extension . . . . .	...	8,50,000	10,00,000
Kaunia-Dhubri Extension . . . . .	5,28,012	1,41,000	1,50,000
Dhubri-Gauhati . . . . .	72,581	14,35,000	10,23,000
Lower Sind Extension . . . . .	...	17,80,000	18,61,000
Nowshera-Dargai . . . . .	3,35,400	1,16,000	...
Agra-Delhi Chord . . . . .	17,90,416	45,19,000	39,60,000
Khushalgarh-Kohat-Thal . . . . .	22,49,205	3,94,000	62,000
Extensions of Chitpore Terminus . . . . .	7,07,594	4,43,000	3,00,000
Allahabad-Fyzabad . . . . .	53,34,749	17,52,000	6,75,000
Do. Ganges Bridge . . . . .	...	24,37,000	4,03,000
Jech-Doab (Northern section) . . . . .	15,42,494	2,02,000	...
Quetta-Nushki . . . . .	7,26,111	25,89,000	27,35,000
Doubling line between Canal Junction and Kankoorgachi . . . . .	42,867	2,36,000	3,76,000
Jech-Doab (Southern section) . . . . .	...	8,68,000	23,00,000
TOTAL . . . . .	1,42,45,534	2,22,87,000	2,00,06,000
Lines to be purchased . . . . .	...	...	60,00,000
<i>Expenditure by Agency of Companies—</i>			
Open lines—			
East Indian Railway (including extensions) . . . . .	1,33,96,937	1,37,50,000	1,57,50,000
Rajputana-Malwa . . . . .	24,51,766	16,70,000	18,00,000
Tirhoot . . . . .	31,55,242	10,50,000	15,00,000
Bhopal . . . . .	2,72,803	1,74,000	2,00,000
South Indian . . . . .	1,88,948	5,00,000	12,00,000
Guntakal-Mysore Frontier . . . . .	2,657	5,000	24,000
Madras Railway, North-East line . . . . .	8,72,540	26,50,000	20,00,000
Palanpur-Deesa . . . . .	3,863	...	...
Bezwada Extension . . . . .	5,814	15,000	3,000
Great Indian Peninsula . . . . .	16,97,267	32,66,000	1,00,00,000
Nilgiri . . . . .	35,41,940	3,000	3,60,000
TOTAL . . . . .	2,55,89,777	2,30,83,000	3,28,37,000
Lines under construction—			
Ahmedabad-Dholka . . . . .	59,900	...	...
Assam- { Land . . . . .	—176	12,000	6,000
Bengal { Construction . . . . .	74,44,084	36,36,000	19,94,000
{ Chittagong jetties . . . . .	—6,62,562	...	...
Madura-Pamban . . . . .	12,41,366	6,53,000	1,56,000
Tinnevelly-Quilon—British section . . . . .	6,36,296	6,36,000	3,06,000
Ditto —Native State section . . . . .	31,22,750	25,01,000	3,30,000
Azikhah-Mangalore . . . . .	3,52,690	32,18,000	50,00,000
Marina Loop . . . . .	5,300	—5,000	...
Tirhoot State Railway Extensions . . . . .	...	18,18,000	50,00,000
Rewari Phulera . . . . .	...	11,65,000	28,00,000
TOTAL . . . . .	1,21,99,648	1,36,34,000	1,55,92,000
GRAND TOTAL . . . . .	6,84,60,015	7,00,11,000	9,46,55,000

197. The following are the details of the expenditure on the old Guaranteed Companies' lines and their extensions :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Madras Railway . . .	24,43,515	1,56,000	33,00,000
Madras Railway Extensions . . .	12,35,328	2,00,000	30,000
Bombay, Baroda and Central India Railway . .	23,41,406	23,21,000	8,45,000
TOTAL . . .	60,20,249	26,77,000	41,75,000

198. The details of the figures under other Guaranteed or Assisted Railways are as follows :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Assam-Bengal . . .	—61,558	...	...
Bengal Central . . .	1,93,616	50,000	66,000
Bengal-Nagpur . . .	8,06,123	12,71,000	12,00,000
Bengal-Nagpur Extensions . . .	1,67,13,711	1,70,73,000	1,10,00,000
Burma Railways . . .	58,11,768	29,53,000	32,52,000
Ditto Extensions . . .	...	...	15,00,000
Indian Midland (including Saugor-Katni) . . .	12,37,469	34,84,000	27,27,000
Lucknow-Bareilly . . .	9,34,853	3,84,000	54,000
Mysore . . .	86,587	1,20,000	1,21,000
Southern Mahratta . . .	2,86,079	80,000	12,00,000
TOTAL . . .	2,60,08,648	2,54,15,000	2,11,20,000

199. The details of the expenditure on Branch lines having a direct guarantee are :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Brahmaputra-Sultanpur . . .	78,342	50,000	...
Hardwar-Dehra . . .	8,706	54,000	50,000
TOTAL . . .	87,048	1,04,000	50,000

200. The details of the expenditure on Protective Railways met from the Famine Insurance grant are as follows :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Morappur-Dharmapuri . . .	3,177	2,90,000	3,96,000
Tiruputtur-Krishnagiri . . .	5,524	4,35,000	4,70,000
Hospet-Kottur . . .	7,665	3,08,000	13,00,000
Bellary-Royadurg . . .	8,009	8,74,000	40,000
TOTAL . . .	24,375	19,07,000	22,06,000

201. The following are the details of Branch lines without a guarantee :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Ahmedabad-Parantij .	23,624	6,000	11,000
Mymensingh-Jamalpur- Jagganathganj .	55,527	45,000	27,000
South Behar .	—57,358	—1,000	—47,000
Ahmedabad-Dholka .	7,53,499	1,08,000	65,000
Tapti Valley .	19,762	1,00,000	1,07,000
<b>TOTAL</b> .	<b>7,95,054</b>	<b>2,58,000</b>	<b>1,63,000</b>

202. The Railways outside the Government account shown above are the following :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Bengal and North-West- ern Railway Extensions	22,58,600	19,08,000	4,89,000
Kalka-Simla .	61,44,900	45,43,000	12,50,000
Bengal Dooars Extensions	16,17,400	7,10,000	3,57,000
Rohilkand-Kumaon Ex- tensions .	...	2,27,000	20,00,000
Southern Punjab Exten- sions .	...	19,70,000	48,00,000
<b>TOTAL</b> .	<b>1,00,20,900</b>	<b>93,58,000</b>	<b>88,96,000</b>

The expenditure on the Kalka-Simla Railway, both in the current year and also that estimated for in 1904-1905, is almost wholly met from advances by Government.

203. The expenditure on the Provincial and Local State lines is distributed as follows :—

	Accounts, 1902-1903.	Revised, 1903-1904.	Budget, 1904-1905.
	R	R	R
Jorhat .	—834	—1,000	—1,000
Mayavaram-Mutupet .	8,20,726	4,00,000	3,19,000
<b>TOTAL</b> .	<b>8,19,892</b>	<b>3,99,000</b>	<b>3,18,000</b>

#### IRRIGATION CONSTRUCTION.

204. The figures are :—

Accounts, 1902-1903.	Budget, 1903-1904.	Revised, 1903-1904.	Budget, 1904-1905.
R	R	R	R
84,62,858	1,00,00,000	81,18,000	1,25,00,000

The Revised Estimate for 1903-1904 has been prepared for R18,82,000 less than the Budget Estimate, as, with the exception of the United Provinces, no province has found it possible to work up to the budget grants. The Budget grant for 1904-1905 has been fixed at R1,25,00,000, or R25,00,000 more than in the current year so as to provide for adequate progress on projects now in hand and for new schemes likely to be started.

205. The following table shows the projects included in the programme of each year, and the amounts to be spent on each :—

NAME OF PROJECT.	Expenditure in	
	1903-1904.	1904-1905.
	R	R
<i>Canals in operation—</i>		
Mandalay canal . . . . .	4,02,000	1,64,000
Ganges canal . . . . .	9,82,000	8,36,000
Lower Ganges canal . . . . .	2,00,000	4,27,000
Fatehpur Branch of the Lower Ganges canal . . . . .	76,000	59,000
Eastern Jumna canal . . . . .	3,01,000	3,03,000
Western Jumna canal . . . . .	34,000	42,000
Bari Doab canal . . . . .	1,53,000	2,30,000
Sirhind " . . . . .	1,33,000	2,62,000
Chenab " . . . . .	5,02,000	12,52,000
Jhelum " . . . . .	17,90,000	26,97,000
Indus Inundation canals . . . . .	1,19,000	7,68,000
Godavary Delta . . . . .	1,54,000	2,35,000
Kistna Delta . . . . .	3,43,000	3,53,000
Penner River canals . . . . .	1,00,000	1,03,000
Cauvery Delta . . . . .	1,83,000	2,34,000
Periyar Project . . . . .	2,27,000	2,14,000
Desert canal . . . . .	59,000	11,000
Eastern Nara Works . . . . .	1,40,000	1,02,000
Jamrao canal . . . . .	1,71,000	34,000
<i>Canals under construction—</i>		
Shwebo canal . . . . .	10,42,000	8,86,000
Mon canals . . . . .	65,000	5,00,000
<i>Other projects.</i> . . . .	9,42,000	7,38,000
<i>Reserve</i> . . . . .	...	20,50,000
TOTAL . . . . .	81,18,000	1,25,00,000

#### Section VI.—Provincial Finance.

206. During the year an important step in advance was made in the development of Provincial finance. As it is possible that this new departure may have important and far reaching consequences, it is desirable to explain its nature in some detail.

207. When the system of provincialisation was first introduced in 1871 by the Government of Lord Mayo, the method adopted was briefly as follows :— Certain heads of expenditure, of which the more important were Police, Education, Jails, Medical Services (in part), Printing, Roads and Civil Buildings, were made over to the Local Governments. To meet these charges, there were assigned to the latter the departmental receipts under the corresponding heads, and also a fixed lump grant from Imperial Revenues: the Local Governments being left to make up the deficiency, if any, by local taxation.

*Early history of Provincial finance.*

208. This system remained in force without material change till 1877. In that year an important modification was introduced by the Government of Lord Lytton. In the first place, a considerable addition was made to the heads of expenditure transferred to Provincial management, the new heads (in most Provinces) including Land Revenue, General Administration, Law and Justice, and Miscellaneous. Secondly, certain principal heads of revenue, including Stamps and Excise, were provincialised, the growing receipts from these sources taking the place, *pro tanto*, of the former fixed lump grant. Since 1877, a number of changes of detail have been effected, mostly in the direction of adding to the heads (or shares of heads) of expenditure and revenue which are under Provincial control. But no alteration of principle has been introduced, and broadly speaking it may be stated that the present position is as follows :—Each Local Government is responsible for the whole of the expenditure recorded under "Salaries and Expenses of Civil Departments," "Miscellaneous Civil Charges," "Irrigation" (in part), and "Civil Public Works", as well as some charges under "Interest." It receives the whole of the corresponding departmental receipts, and a certain share (which is different in different Provinces, and under different heads) of each of the "Principal heads of Revenue" except Salt, Customs, Opium,

*The present system.*

\* There are numerous exceptions of detail in relatively minor points, and variations between the different Provinces. It is unnecessary to specify these at length in the present place.



and Tributes. In some Provinces, irrigation revenue is also Provincial in whole or in part. The excess of expenditure over revenue is made up by a fixed assignment from Imperial Revenues.

209. Under this system the Provincial shares of growing revenue have usually (though not uniformly) increased more rapidly than the sum which could properly be spared for expenditure under the Provincial heads, having regard to the general needs of Imperial finance. It was therefore necessary to revise the terms of the settlements from time to time, ordinarily at five-year intervals, with a view to adjust inequalities that had arisen, either between the Provinces themselves, or between the Provinces as a whole and the Imperial Government. These quinquennial revisions have usually, though not invariably, resulted in the resumption of a certain amount of revenue for Imperial purposes. When the settlement of 1877 was made, a total retrenchment of 40 lakhs was enforced; in 1882 the finances were in a prosperous condition and the Imperial Government surrendered an additional 26 lakhs net; in 1887 they resumed 64 lakhs; and in 1892, 46 lakhs. The last revision, made in 1897, effected little change in the aggregate, increases to some Provinces being almost exactly counterbalanced by resumptions from others.

*Its defects.*

210. The system is marred by several grave defects:—

- (1) The periodical revisions interfere with the continuity of Provincial finance, and each revision involves a protracted and sometimes controversial discussion with the Local Governments.
- (2) A still more serious evil is that the system tends to encourage extravagance rather than economy. "It has been described as a system of five-year budgets: and this definition indicates the root of the evil. Each Local Government is supposed to be free to enjoy the fruits of its economy, or of the successful nursing of its revenues. But in practice its term of enjoyment is limited to five years, or, more correctly, to the last two or three years of the term of settlement, for during the earlier years it has usually little margin to spend. It is therefore under constant temptation to spend its money, not on carefully matured schemes of well-thought-out improvement, but on such as can be carried through before the close of the settlement, in order to leave as small a balance as possible for resumption at the impending revision."
- (3) The apportionment of revenue to the several Provinces has never been made on any definite or logical principle.

*The new system.*

211. To remove these defects, and in particular to introduce an element of relative permanence into the settlements, the following arrangement has been made. Firstly, it has been decided to give the Local Governments a permanent, instead of a merely temporary interest in the revenue and expenditure under their control. Secondly, the assignments to the Local Governments will include a slightly smaller share of growing revenues. Thirdly, this share has been calculated so that each Province separately, and all the Provinces taken together, shall be placed in possession of an amount of growing revenues which bears approximately the same proportion to the Provincial expenditure as the Imperial share of growing revenues bears to Imperial expenditure. With some small exceptions the actual heads of revenue which are either Imperial, Provincial, or divided, have been left unchanged, but the Provincial shares of the divided heads have been altered in accordance with the principle stated above. When any head of revenue is divided between Imperial and Provincial, the corresponding head of expenditure has ordinarily been divided in the same proportion.

*Modifications of detail.*

212. In applying these principles to the actual figures, it was found that the aggregate Provincial expenditure represented rather less than one-fourth of the whole, while the Imperial expenditure, which includes the army and the home charges, was in excess of three-fourths. These proportions have accordingly been taken as the basis of the division of revenue between Imperial and Provincial, but numerous adjustments have been necessary—(1) to make allowance for the heads of revenue which are wholly Imperial or wholly Provincial as the case might be; (2) to allow for a larger assignment to the more backward Provinces than to those which are more advanced; and (3) to permit of provision being made for various administrative reforms and works of improvement which it is

desired to undertake. Subject to these adjustments, which are specified below, it has been decided that the divided heads of revenue, and of the corresponding heads of expenditure, shall be shared as follows :—

- (1) In Bengal, United Provinces, Bombay, and Madras, three-fourths Imperial and one-fourth Provincial:
- (2) In the Punjab and Burma, five-eighths Imperial and three-eighths Provincial: and
- (3) In the Central Provinces and Assam, half Imperial and half Provincial.

213. It is intended that the settlements thus made shall be permanent, in the sense that they shall not be subject to revision at the end of fixed periods. The Government of India necessarily reserves to itself, as the final authority in India responsible for the finances and administration of the country, the power to revise the settlement of any or all Provinces at any time whenever necessity may demand it. It is however the intention of Government only to exercise this power when the variations from the initial relative standards of revenue and expenditure in any Province have, over a substantial term of years, been so great as to result in unfairness either to the Province itself, to other Provinces, or to the Government of India; or in the event of the Government of India being confronted with the alternatives of either imposing additional taxation or of seeking assistance from the Provinces.

214. For the present, the scheme has been applied to four Provinces, *viz.*, Bengal, Madras, Assam, and the United Provinces. In the ensuing year it is proposed to extend it to Bombay and the Punjab, and possibly also to the Central Provinces.

215. The modifications that have been made in applying the scheme to these four Provinces are as follows :—

*Bengal.*—The Provincial share of revenue and expenditure has been taken at one-half under Stamps, and at seven-sixteenths under Excise, while Registration receipts and charges have been made wholly Provincial; and the expenditure recorded under 3.—Land Revenue, which really represents the cost of the ordinary district administration, is also made wholly Provincial. An addition of 4 lakhs has been made to the fixed assignment to enable the Local Government to improve the pay of ministerial establishments, and a further addition, not exceeding 2½ lakhs, will be made when a scheme has been prepared and sanctioned for strengthening the staff of Deputy Collectors.

*Madras.*—The Provincial share of Stamp revenue and expenditure has been raised to one-half. The revenue and expenditure under Registration, and expenditure under 3.—Land Revenue have been made wholly Provincial. Special provision has been made in the form of a lump non-recurring grant of 20 lakhs for surveys and settlement. Grants of ₹75,000 and ₹50,000 a year have been made for the relief of certain local bodies, and for agricultural experiments, and the fixed assignment has been placed at a specially high figure. The Government of India have also undertaken to provide for the cost of reorganising the district administration.

*United Provinces.*—The Provincial share of Stamp revenue and expenditure, and of the expenditure under 3.—Land Revenue has been raised to one-half: Irrigation revenue has been made wholly Provincial, subject to a guarantee from the Government of India that the net receipts shall not fall below 40 lakhs a year; and special grants of 2½ lakhs and 1½ lakhs per annum respectively, have been made to enable the Local Government to relieve Municipalities from the charges for municipal police, and to reform the system of District Board finance.

216. The net result of the new settlements in these four Provinces is an increase of the Imperial contribution to Provincial of ₹23,89,000 per annum as follows :—

	R
Bengal Provincial assignment <i>less</i> . . . . .	—5,00,000
Madras Provincial assignment <i>more</i> . . . . .	+16,56,000
United Provinces Provincial assignment <i>more</i> . . . . .	+8,25,000
Assam Provincial assignment <i>more</i> . . . . .	+4,08,000
<b>TOTAL</b> . . . . .	<b>+23,89,000</b>

General Result.

217. The shares of growing revenue and the fixed assignments from Imperial to Provincial stand as follows:—

(Figures in thousands of Rupees.)

	Madras.	Bengal.	United Provinces.	Assam.
Growing Revenues . . . .	2,90,82	4,49,84	3,62,64	60,07
Fixed Assignment . . . .	59,66	49,03	4,00	12,00
<b>TOTAL . . . .</b>	<b>3,50,48</b>	<b>4,98,87</b>	<b>3,66,64</b>	<b>72,07</b>

The provincialisation of the whole of the Irrigation Revenue in the United Provinces, and the assignment of half shares of the Principal Heads of Revenue in Assam, account for the large proportion which the growing revenues bear to the total in those Provinces.

Effect of the alteration in the shares.

218. The following table shows the share of the average annual increments of revenue (calculated on the basis of the figures for the years 1892-93 to 1902-03), which the Local Governments would have received if the terms of the old settlements had remained unchanged, with the share which they will receive under the new settlements:—

(Figures in thousands of Rupees.)

	Under the old Settlements.	Under the new Settlements.
Madras . . . . .	5,60	4,89
Bengal . . . . .	9,00	7,33
United Provinces . . . . .	3,33	3,91
Assam . . . . .	1,50	1,24

In other words, out of the annual increment of revenue of the four Provinces taken together, the Imperial Government will receive ₹2,06,000 more than it has hitherto done. On the other hand, owing to the division of expenditure under the heads corresponding to the Principal Heads of Revenue, the Government of India will bear ₹36,000 of the present Provincial increment of expenditure. On the whole, therefore, the Imperial Government receives an additional net increment of revenue of only ₹1,70,000.

219. Finally; in order that the Local Governments may start the new settlement under favourable conditions, the Government of India have sanctioned the following initial grants, *vis.*:—

	Lakhs.
To Bengal . . . . .	50
„ Madras . . . . .	50
„ United Provinces . . . . .	30
„ Assam . . . . .	20

The grant to Bengal is exclusive of a grant of 50 lakhs which has been separately sanctioned for the Calcutta Improvement scheme, and which is conditional on an acceptable scheme being framed and sanctioned. The grant to Madras includes 20 lakhs on account of special survey and settlement expenditure which is likely to be spread over several years, but will not recur permanently. These grants have been made in the Revised Estimate of 1903-04, and will go to increase the Provincial opening balances of the ensuing year. It is not contemplated that the Local Governments will desire to spend more than a portion of these during 1904-05, and the following provision has accordingly been made by addition to the Provincial Budgets under 45.—Civil Works, *vis.*:—

	Lakhs.
Bengal . . . . .	15
Madras . . . . .	10*
United Provinces . . . . .	6
Assam . . . . .	4

\* Including 4 lakhs under 3.—Land Revenue for special surveys.

The Local Governments will be at liberty to transfer these grants for expenditure under any other heads at their discretion.

220. In addition to the above a grant of Rs 1,25,000 has been made to the United Provinces to compensate the Province for expenditure on the purchase of encumbered estates in Bundelkhand under the Bundelkhand Encumbered Estates Act, 1903.

221. The following table gives the usual information regarding the Revenue, Expenditure and balances of each Province, compared with the standard of 1897 :—

	Estimate for the Settlement of 1897-98 to 1901-1902.	ACCOUNTS.						Revised, 1903-1904.	Budget, 1904-1905.
		1897-98.	1898-99.	1899-1900.	1900-1901.	01-1902.	1902-1903.		
		1	2	3	4	5	6	7	8
<b>CENTRAL PROVINCES—</b>									
Balance on April 1, 1897 . . .	...	...	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	83,83,000	89,85,000	88,10,000	83,47,000	82,10,000	1,17,14,000	1,02,98,000	1,14,78,000	1,19,79,000
Total Expenditure . . . . .	83,83,000	89,85,000	86,87,000	81,70,000	82,10,000	94,71,000	1,02,99,000	1,22,19,000	1,28,80,000
Closing Balance . . . . .	...	...	1,23,000	...	...	22,43,000	22,42,000	15,01,000	8,00,000
<b>BURMA—</b>									
Balance on April 1, 1897 . . .	...	81,22,000	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	2,93,81,000	3,15,97,000	3,41,00,000	3,47,29,000	3,64,64,000	3,65,36,000	3,40,43,000	3,68,57,000	3,75,58,000
Total Expenditure . . . . .	2,93,81,000	2,99,03,000	2,99,85,000	3,21,15,000	3,49,47,000	3,67,81,000	3,73,30,000	3,85,96,000	4,09,97,000
Closing Balance . . . . .	...	48,16,000	89,31,000	1,15,45,000	1,30,62,000	1,39,17,000	1,05,30,000	87,91,000	53,50,000
<b>ASSAM—</b>									
Balance on April 1, 1897 . . .	...	9,44,000	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	68,43,000	71,62,000	89,34,000	71,53,000	70,97,000	72,84,000	84,16,000	95,38,000	75,47,000
Total Expenditure . . . . .	68,43,000	76,18,000	80,67,000	79,68,000	71,84,000	71,17,000	74,07,000	82,09,000	79,45,000
Closing Balance . . . . .	...	4,88,000	13,55,000	5,40,000	4,53,000	6,00,000	16,09,000	29,38,000	25,38,000
<b>BENGAL—</b>									
Balance on April 1, 1897 . . .	...	39,54,000	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	1,43,49,000	1,65,69,000	1,74,78,000	1,73,90,000	1,80,97,000	1,93,24,000	5,23,92,000	6,26,80,000	5,03,80,000
Total Expenditure . . . . .	1,43,49,000	1,93,01,000	1,62,81,000	1,66,83,000	1,76,53,000	1,86,80,000	5,17,89,000	5,44,20,000	5,36,31,000
Closing Balance . . . . .	...	9,22,000	21,17,000	38,18,000	42,62,000	49,08,000	65,29,000	1,37,99,000	1,05,45,000
<b>UNITED PROVINCES OF AGRHA AND ODISHA—</b>									
Balance on April 1, 1897 . . .	...	...	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	3,42,62,000	3,52,97,000	3,77,31,000	3,64,77,000	3,69,76,000	3,62,46,000	3,89,87,000	4,20,97,000	3,69,55,000
Total Expenditure . . . . .	3,42,62,000	3,52,97,000	3,44,95,000	3,57,23,000	3,61,72,000	3,72,10,000	3,90,51,000	3,90,03,000	3,94,15,000
Closing Balance . . . . .	...	...	32,36,000	40,40,000	48,44,000	38,80,000	38,16,000	78,10,000	53,50,000
<b>PUNJAB—</b>									
Balance on April 1, 1897 . . .	...	5,23,000	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	1,90,28,000	1,96,58,000	2,07,00,000	1,87,24,000	2,04,57,000	2,22,16,000	2,24,54,000	2,26,30,000	2,20,89,000
Total Expenditure . . . . .	1,90,28,000	1,95,81,000	1,95,46,000	2,03,78,000	2,04,57,000	2,07,20,000	2,14,25,000	2,19,55,000	2,42,69,000
Closing Balance . . . . .	...	5,00,000	16,54,000	...	...	14,96,000	25,25,000	32,00,000	10,00,000
<b>MADRAS—</b>									
Balance on April 1, 1897 . . .	...	22,95,000	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	3,10,65,000	3,16,20,000	3,36,38,000	3,14,94,000	3,25,76,000	3,75,85,000	3,84,06,000	4,21,46,000	3,60,60,000
Total Expenditure . . . . .	3,10,65,000	3,31,97,000	3,30,81,000	3,32,52,000	3,28,97,000	3,35,44,000	3,04,21,000	3,67,39,000	3,77,12,000
Closing Balance . . . . .	...	7,18,000	23,25,000	5,67,000	2,16,000	42,87,000	42,71,000	98,67,000	80,25,000
<b>BOMBAY—</b>									
Balance on April 1, 1897 . . .	...	17,96,000	...	...	...	...	...	...	...
Total Revenue, including adjust- ments . . . . .	4,16,53,000	4,26,96,000	4,60,23,000	4,24,32,000	4,50,92,000	5,14,22,000	4,67,70,000	4,56,67,000	4,61,43,000
Total Expenditure . . . . .	4,16,53,000	4,39,82,000	4,50,19,000	4,39,36,000	4,50,92,000	4,55,99,000	4,91,83,000	4,57,80,000	4,74,20,000
Closing Balance . . . . .	...	5,00,000	15,04,000	...	...	58,23,000	34,00,000	32,77,000	20,00,000

222. In the four provinces whose settlements are under revision, the new standard of Revenue and Expenditure is as follows :—

	R
Assam . . . . .	72,07,000
Bengal . . . . .	4,98,87,000
United Provinces . . . . .	3,66,64,000
Madras . . . . .	3,50,48,000

223. The closing balances shown in the Revised Estimate include grants, aggregating R1,62,65,000, which have been given from Imperial revenues during the current year for expenditure on certain special purposes, in addition to the grant of R1,50,00,000 referred to in paragraph 219. In the case of Bombay, the Punjab, and the Central Provinces they also include R13,11,000, R7,86,000 and R15,28,000 respectively given to these Provinces to enable them to close with the prescribed minimum balance. The following table shows the distribution of the grants to various Provinces :—

PROVINCES.	Grant of 40 lakhs for Education.	Grant in 1903-1904 of recurring portion of grant of 18 lakhs for District and other Establishment.	Grant in 1903-1904 for Expenditure in 1904-1905 on special purposes.	Grant in 1903-1904 for Expenditure in 1904-1905 on special public objects.
1	2	3	4	5
	R	R	R	R
Central Provinces .	2,00,000	1,90,000	3,00,000	1,50,000
Burma . . . . .	4,00,000	...	...	3,00,000
Assam . . . . .	1,00,000	1,11,000	...	1,50,000
Bengal . . . . .	10,00,000	...	50,00,000	5,00,000
United Provinces .	3,00,000	2,26,000	3,00,000	3,00,000
Punjab . . . . .	4,00,000	1,36,000	20,50,000	2,00,000
Madras . . . . .	8,00,000	3,50,000	...	3,00,000
Bombay . . . . .	6,00,000	3,50,000	10,52,000	3,00,000
TOTAL . . . . .	40,00,000	13,63,000	87,02,000	22,00,000

224. As explained in paragraph 282 of the Financial Statement for 1903-1904 the grants shown in columns 2 and 3 of the foregoing table were made for permanent recurring expenditure on education, and the improvement of district administration. Those shown in column 4 have been sanctioned in the course of the current year. The grant of R3,00,000 to the Central Provinces is intended for expenditure on Irrigation Works. That of R50,00,000 to Bengal represents the Government contribution towards the scheme for the structural improvement of Calcutta; the money will be reserved exclusively for this purpose, and its appropriation is conditional on the scheme being approved by the Government of India. The grant of R3,00,000 to the United Provinces represents a grant to the Lucknow Municipality to enable it to undertake a drainage scheme. Of the allotment of R20,50,000 to the Punjab, R20,00,000 is for expenditure on extensions and improvements in Simla, and R50,000 is a grant to the Punjab University to enable it to construct a Senate Hall at Lahore. In Bombay, a grant of R6,00,000 has been made for the completion of St. George's Hospital, and the remaining R4,52,000 is intended to enable the Local Government to carry out improvements under a variety of heads.

225. The present financial position has also enabled the Government of India to make the special grants shown in column 5 for expenditure in 1904-1905 upon a variety of desirable objects of public utility, such as hospitals, museums, colleges, public libraries, hostels, public parks and gardens, and the like, which have hitherto had to yield precedence to works of more pressing urgency.

226. In the Budget Estimate for 1904-1905 the recurring grants for expenditure on education and the improvement of district administration are repeated except for Assam, Bengal, the United Provinces, and Madras; in these Provinces the grants have been taken into account in fixing the standard of expenditure and they now form part of the permanent assignments made to Provincial revenues in the new settlements. Grants of ten and five lakhs respectively have also been made to the Punjab and Bombay for expenditure on Civil Works. The grants to the Punjab, Bombay, and the Central Provinces, which are deficit provinces, to work up to the prescribed minimum closing balances at the end of 1904-1905 are R10,66,000, R24,51,000, and R29,26,000 respectively.



## Section VII.—Ways and Means.

## HOME TREASURY.

227. The following are the details of the transactions of the Home Treasury in the Budget and Revised Estimates of 1903-1904 and in the Budget Estimates of 1904-1905:—

	Budget, 1903-1904.	Revised, 1903-1904.	Budget, 1904-1905.
Opening balance . . . . .	5,686,537	5,767,787	7,003,387
<b>RECEIPTS.</b>			
Capital raised and deposited by Railway Companies—			
For Capital outlay . . . . .	1,052,600	7,300	1,252,600
For discharge of Debentures . . . . .	3,332,800	200,000	2,070,100
Deposits and Advances—			
Gold Reserve Fund . . . . .	102,700	2,566,200	166,800
Other items . . . . .	26,000	40,900	7,500
Remittance Account between England and India—			
Railway transactions . . . . .	2,053,000	16,600	2,453,000
Remittance of Gold from India for purchase of silver . . . . .	...	3,996,900	...
Other transactions . . . . .	1,510,000	2,596,700	504,000
Total Receipts excluding Council Bills and Loans and opening balance . . . . .	8,077,100	9,424,600	6,454,000
<b>DISBURSEMENTS.</b>			
Excess of Expenditure over Revenue . . . . .	17,619,300	17,487,800	18,435,900
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways and Irrigation Works . . . . .	1,813,400	1,293,300	1,715,800
Outlay of Railway Companies . . . . .	1,396,800	1,344,900	1,264,900
Payments to Railway Companies for discharge of debentures . . . . .	3,332,800	247,000	2,070,100
Permanent Debt discharged . . . . .	600,000	600,000	1,002,100
Temporary Debt discharged . . . . .	3,500,000	3,500,000	2,000,000
Deposits and Advances—			
Gold Reserve Fund . . . . .	102,700	2,566,200	166,800
Other transactions . . . . .	...	215,100	7,900
Remittance Account between England and India—			
Railway transactions . . . . .	1,991,300	1,601,500	2,747,000
Purchase of Silver . . . . .	...	4,055,000	...
Other transactions . . . . .	472,700	278,200	350,600
Total Disbursements . . . . .	30,829,000	33,189,000	29,761,100
Net Disbursements excluding Council Bills and loans and opening balance . . . . .	22,751,900	23,764,400	23,307,100
<b>Financed as follows:</b>			
Council Bills . . . . .	17,000,000	21,500,000	16,500,000
Permanent Debt incurred . . . . .	2,000,000	1,500,000	2,500,000
Temporary Debt incurred . . . . .	2,000,000	2,000,000	2,000,000
Reduction of + or addition to — Cash balance . . . . .	+ 1,751,900	— 1,235,600	+ 2,307,100
TOTAL . . . . .	22,751,900	23,764,400	23,307,100
Closing balance . . . . .	3,934,637	7,003,387	4,696,287

\* The heads marked with an asterisk appear both on the Receipt and Payment sides. As the Receipts and Disbursements under each of them are practically equal, they do not affect the Ways and Means of the year to any material extent.

228. In the Revised Estimate the net disbursements (apart from receipts from Council Bills and loans) are taken at £23,764,400 against £22,751,900 in the Budget Estimate. There is thus an increase in the net outgoings of £1,012,500. The conditions obtaining in the London money market during the current year have not been favourable for the raising of fresh capital by Railway Companies. Accordingly, the additional capital which it was originally proposed to raise through the agency of Companies, *viz.*, £1,050,000 for their own lines, and £2,050,000 for State lines worked by Companies, was in fact not raised at all; while only £200,000 was raised to discharge debentures, in place of £3,332,800 taken in the Budget. On the other hand, the net expenditure chargeable against revenue is less than the Budget Estimate by £131,500, the Capital outlay on State

1903-1904.  
General Remarks.

Railways and Irrigation Works by £520,100 and the Advances to Railway Companies for Capital outlay on Purchased Railways worked by them by £389,800. The miscellaneous remittances from India, consisting mainly of recoveries from His Majesty's Imperial Government on account of expenditure incurred in India in connection with the forces in Somaliland, South Africa and China and for Emigration bills, Chelsea out-pensioners and supplies to His Majesty's Imperial Navy exceed the Budget Estimate by £1,086,700. The net result of these variations is an increase of net outgoings of £971,900. This with minor differences under other heads aggregating £40,600 make up the difference of £1,012,500 in the net disbursements mentioned above.

229. The increase in the net disbursements was met partly from an increase of £81,250 in the opening balance of the year, but mainly by an increase of £4,500,000 in Council Bills. Of the latter, £500,000 was applied towards reduction of the sterling loan proposed in the Budget Estimate and the remainder will go to swell the closing balance of the year which is expected to stand at £7,003,387.

230. In addition to the £21,500,000 shown in the table above, the Revised Estimate also provides for the sale of £2,200,000 additional Council Bills, for remittance to London of the balance of the Gold Reserve Fund held in India. It should be noted that the receipts by the Secretary of State on this account, as well as the remittance of gold made from India in July last on account of the Gold Reserve Fund, are for investment and do not therefore affect the balances of the Home Treasury otherwise than temporarily.

231. Great Indian Peninsula Railway debentures for £600,000 and India Bills for £3,500,000 fell due in 1903-1904. The Budget Estimate provided for the discharge of these by the issue of £2,000,000 India stock and £2,000,000 India Bills. The Budget programme was carried out except that only £1,500,000 3 per cent India stock was issued. Tenders were invited at a minimum rate of 97 per cent. The applications received amounted to £5,971,500; the average rate of accepted tenders was £98-19-2 and the lowest accepted rate £98-18-6 per cent.

232. The results of the issues of £2,000,000 India Sterling Bills was as follows:—

Month of Issue.		Amount tendered.	Amount accepted.	Average rate of interest per cent per annum.
		£	£	£ s. d.
May	1903	2,991,000	500,000 for twelve months	3 7 5
September	"	2,038,000	500,000 ditto	3 11 6
December	"	3,661,000	500,000 ditto	3 12 11
March	1904	2,439,000	500,000 ditto	3 5 2

233. The details of the transactions under capital raised and deposited by Railway Companies are as follows:—

		RECEIPTS. Subscribed Capital.	Budget. £	Revised. £
To discharge debentures—				
Bengal Nagpur Railway			100,000	...
" " extensions			400,000	...
Indian Midland Railway			1,584,900	...
Southern Mahratta Railway			100,000	100,000
Bombay, Baroda and Central India Railway			949,900	100,000
Madras Railway			200,000	...
			3,332,800	200,000
To meet Capital outlay—				
Bengal Nagpur Railway			50,000	...
" " extensions			200,000	...
Bombay, Baroda and Central India Railway			500,000	...
Madras Railway			300,000	...
			1,050,000	...
Miscellaneous (Transfer fees, etc.)			2,600	7,300
		TOTAL RECEIPTS	4,385,400	207,300
ISSUES.				
For Discharge of Debentures			3,332,800	247,000
For Capital outlay, i.e., Stores, Establishment				
Charges, etc.			1,396,800	1,344,900
		TOTAL ISSUES	4,729,600	1,591,900

1903-1904.  
Council Bills.

1903-1904.  
Loans.

1903-1904.  
Capital raised  
and deposited  
by Companies.

234. For the reason stated in paragraph 228, the Companies mostly found it preferable to renew their debentures, rather than discharge them at maturity. The only exceptions were the following, which were paid off during the year:—

Southern Mahratta Railway	£
Bombay, Baroda and Central India Railway	100,000
Madras Railway	145,000
	800
	<u>245,800</u>

The £245,800 shown in the preceding paragraph includes £1,200 which represents discount payable on the renewal of debentures.

235. The issues for Capital outlay do not differ materially from the Budget Estimates, except that the Bombay, Baroda and Central India Railway is likely to require £113,000 more, and the Madras and Southern Mahratta Railways £130,900 and £47,600 less than the Budget Estimates.

236. The Railway Companies whose transactions are dealt with above have separate capital deposit accounts in England, and funds raised and withdrawn by them in England are brought directly to account in the Home Treasury. Besides these there are also other Railway Companies which work railways that are the property of the State. These include the East Indian, the South Indian, the Great Indian Peninsula and the Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores; and funds are sometimes raised by the Companies working the railways and deposited with the Secretary of State; but these deposits and advances instead of being brought directly to account in England under the appropriate heads, are treated as remittances from or to India and are brought to account in this country. The details of these transactions during the current year are as follows:—

1903-1904.  
Remittance  
Account between  
England and  
India—Railway  
transactions.

	Budget.	Revised.
<b>RECEIPTS.</b>		
<i>Debentures raised—</i>	£	£
East Indian Railway . . . . .	1,250,000	...
South Indian Railway . . . . .	350,000	...
Great Indian Peninsula Railway . . . . .	450,000	...
	<u>2,050,000</u>	...
<i>Transfer fees, etc. . . . .</i>	3,000	16,600
<b>TOTAL RECEIPTS</b>	<u>2,053,000</u>	<u>16,600</u>
<b>ISSUES.</b>		
<i>Advances for Purchase of Stores—</i>	£	£
East Indian Railway . . . . .	900,000	594,000
Rajputana Malwa Railway . . . . .	200,000	170,600
South Indian Railway . . . . .	232,000	132,900
Bengal and North-Western Railway . . . . .	30,000	141,300
Great Indian Peninsula Railway . . . . .	629,300	562,700
<b>TOTAL ISSUES</b>	<u>1,991,300</u>	<u>1,601,500</u>

237. The demand for rupee currency during the second half of the current year has necessitated large purchases of silver in England. The total cost of the purchases is now estimated at £4,055,000; practically the whole of this amount has been remitted from India in gold, the sale-proceeds of which are taken at £3,996,900 in the Revised Estimate.

1903-1904.  
Purchase of Silver  
and Remittance of  
Gold from India.

238. In the Budget Estimate of 1904-1905, the net disbursements are taken at £23,307,100 including £1,002,100 and £2,000,000 respectively for the discharge of Great Indian Peninsula Railway Debentures, and India Bills which expire next year.

1904-1905.  
Main features.

239. This estimate of the net disbursements exceeds the Budget Estimate of the current year by £555,200. This represents the net result of a number of variations the most considerable of which are as follows:—

<i>Better.</i>		£
Capital raised by Railway Companies for Capital outlay, <i>more</i>		200,000
Capital outlay not charged to revenue, including outlay by Companies, <i>less</i>		229,500
Temporary Debt discharged (India Bills), <i>less</i>		1,500,000
Remittance Account between England and India—		
Payments in England on account of money orders and stores for Provincial Governments and Local Funds, etc., <i>less</i>		122,100
		<u>2,051,600</u>

<i>Worse.</i>		
Net Expenditure on Revenue Account (Increase due to cost of new armaments and stores for Coast Defences), <i>more</i>		816,600
Permanent Debt discharged (Great Indian Peninsula Debentures), <i>more</i>		402,100
Debenture Capital raised by Railway Companies working State Railways (Debentures raised <i>more</i> £400,000, Debentures discharged, <i>more</i> £800,000) net <i>worse</i>		400,000
Remittance Account between England and India—		
Recoveries from His Majesty's Government on account of payments in India for Somaliland force, etc., <i>less</i>		1,006,000
		<u>2,624,700</u>

240. It is proposed to meet the net disbursement of £23,307,100 by the sale of £16,500,000 Council Bills, and by the issue of £2,500,000 India Stock and £2,000,000 India Bills. The remainder, which amounts to £2,307,100, will be met by drawing upon the cash balance of the Home Treasury which is expected to stand at £7,003,387 on 31st March 1904. The estimated balance on the 31st March 1905 is therefore £4,696,287.

241. As mentioned above, India Sterling Bills for £2,000,000 fall due in 1904-1905, and it is proposed to replace these by the issue of new Bills of a corresponding amount. Of the £2,500,000 India Stock which it is at present intended to issue next year, £1,002,100 is for the discharge of Great Indian Peninsula Railway Debentures which fall due on the 30th June 1904, and the balance is for advances to Indian Railway Companies under Act 51 Vict., c. 5.

242. The following are the details of the Estimates of Capital to be raised by Railway Companies:—

	To replace Debentures.	Additional Capital.
<i>Subscribed Capital of Railway Companies—</i>		
Bengal-Nagpur Railway	£ 25,000	£ ...
Ditto Extensions	375,000	...
Indian Midland Railway	1,000,000	...
Rohilkund and Kumaon Railway	147,000	...
Bombay, Baroda and Central India Railway	120,000	500,000
Madras Railway	403,100	750,000
	<u>2,070,100</u>	<u>1,250,000</u>
Transfer fees and Miscellaneous refunds	...	2,600
	<u>2,070,100</u>	<u>1,252,600</u>
<i>Debenture Capital of Companies working purchased Railways—</i>		
East Indian Railway	800,000	1,200,000
South Indian Railway	...	450,000
	<u>800,000</u>	<u>1,650,000</u>
Transfer fees and Miscellaneous refunds	...	3,000
<b>TOTAL</b>	<u>800,000</u>	<u>1,653,000</u>

1904-1905.  
Loans.

1904-1905.  
Capital of  
Railway  
Companies.

243. The following are the details of the transactions of the Gold Reserve Fund in England:—

	1903-1904.		1904-1905.
	Budget.	Revised.	Budget.
<i>Receipts.</i>			
(a) Profit on coinage, remitted to England from India—	£	£	£
By Council Bills	...	2,200,000	...
In gold (less charges of remittance £1,400)	...	259,600	...
(b) Dividends on investments	102,700	106,600	166,800
<b>TOTAL</b>	<b>102,700</b>	<b>2,566,200</b>	<b>166,800</b>
<i>Payments.</i>			
Investments made	102,700	2,566,200	166,800
Opening Balance—			
Invested	3,810,300	3,810,300	6,376,500
Uninvested	1,000	1,000	5,700
Closing Balance—			
Invested	3,913,000	6,376,300	6,543,300
Uninvested	289,000	5,700	129,000
Net Profits on new coinage in India	288,000	2,465,700	123,300

244. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies included in the Estimates for 1903-1904 and 1904-1905. The figures are:—

	Budget, 1903-1904.	Revised, 1903-1904.	Budget, 1904-1905.
<b>RECEIPTS.</b>	£	£	£
Council Bills (exclusive of Bills drawn in connection with the Gold Reserve Fund)	17,000,000	21,500,000	16,500,000
Permanent Debt incurred (India Stock)	2,000,000	1,500,000	2,500,000
Temporary Debt incurred (India Sterling Bills)	2,000,000	2,000,000	2,000,000
Receipts on account of the Subscribed Capital of Railway Companies	4,382,800	200,000	3,320,100
Receipts on account of the Debenture Capital of other Railway Companies (the East Indian, South Indian and Great Indian Peninsula Railway Companies)	2,050,000	Nil	2,459,000
<b>OUTGOINGS.</b>			
Permanent Debt discharged	600,000	600,000	1,002,100
Temporary Debt discharged	3,500,000	3,500,000	2,000,000
Discharge of Railway Companies' Debentures	3,332,800	247,000	2,070,100
Discharge of East Indian Railway Company's Debentures	...	...	800,000

245. The programme herein announced of the probable drawings on India and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies represent the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can possibly be given that the programme will be adhered to either in amount or form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year.



## INDIA.

246. The following is a summary of the Estimates of Ways and Means in India during 1903-1904 and 1904-1905 :—

	BUDGET ESTIMATE, 1903-1904.		REVISED ESTIMATE, 1903-1904.		BUDGET ESTIMATE, 1904-1905.	
	Rupee figures.	Equivalent in £ at R 15 = £ 1.	Rupee figures.	Equivalent in £ at R 15 = £ 1.	Rupee figures.	Equivalent in £ at R 15 = £ 1.
<b>RECEIPTS.</b>						
Excess of Revenue over Expenditure charged to Revenue	R 27,85,20,000	£ 18,568,000	R 30,29,86,000	£ 20,199,000	R 29,03,19,000	£ 19,354,600
Capital raised through Companies for outlay on State Railways (net)	3,07,50,000	2,050,000	...	...	2,47,50,000	1,650,000
Capital raised and deposited by Railway Companies	4,96,000	33,000	2,73,000	18,200	2,59,000	17,200
Unfunded Debt incurred, mostly Savings Bank deposits (net)	89,31,000	595,400	1,09,65,000	731,000	1,03,22,000	688,100
Deposits and Advances—						
Appropriation for Reduction or Avoidance of Debt	86,70,000	578,000	87,96,000	586,400	81,91,000	546,100
Balances of Provincial allotments	-2,07,52,000	-1,383,500	1,80,18,000	1,201,200	-1,97,52,000	-1,316,800
Other Items (net)	49,84,000	332,300	40,10,000	267,300	5,93,000	39,500
Remittances—						
Inter-Departmental Remittances	...	...	59,53,000	396,900	...	...
Remittance account between England and India—						
Silver remitted from England	...	...	6,08,25,000	4,055,000	...	...
Transactions of Railway Companies	2,98,69,000	1,991,000	2,40,22,000	1,601,500	4,12,05,000	2,747,000
<b>TOTAL RECEIPTS EXCLUDING LOANS.</b>	<b>34,14,68,000</b>	<b>22,764,500</b>	<b>43,58,48,000</b>	<b>29,056,500</b>	<b>35,58,87,000</b>	<b>23,725,700</b>
<b>DISBURSEMENTS.</b>						
Capital Expenditure not charged to Revenue—						
State Railways and Irrigation Works	6,28,20,000	4,188,000	5,87,30,000	3,915,300	8,14,18,000	5,427,800
Outlay by Companies (net)	1,05,94,000	706,300	83,67,000	557,700	80,27,000	535,000
Permanent Debt discharged	13,50,000	90,000	13,00,000	86,700	13,00,000	86,700
Temporary Debt discharged	...	...	...	...	50,00,000	333,300
Loans granted and repaid (net)—						
Imperial	7,54,000	50,200	20,02,000	133,500	-7,63,000	-50,800
Provincial	-12,09,000	-80,600	-42,07,000	-280,500	5,65,000	37,700
Remittance account between England and India—						
Gold remitted to England for purchase of silver.	...	...	5,99,54,000	3,996,900	...	...
Transactions of Railway Companies	3,07,05,000	2,053,000	2,49,000	16,600	3,67,95,000	2,453,000
Other transactions (net)	54,15,000	361,000	2,07,82,000	1,385,500	85,90,000	572,700
Council Bills	25,00,04,000	17,066,900	32,24,07,000	21,493,800	25,15,45,000	16,769,700
<b>TOTAL DISBURSEMENTS</b>	<b>36,65,23,000</b>	<b>24,434,800</b>	<b>46,95,84,000</b>	<b>31,305,500</b>	<b>39,24,77,000</b>	<b>26,165,100</b>
<b>NET DISBURSEMENTS</b>	<b>2,50,55,000</b>	<b>1,670,300</b>	<b>3,37,36,000</b>	<b>2,249,000</b>	<b>3,65,90,000</b>	<b>2,439,400</b>
<b>FINANCED AS FOLLOWS:</b>						
Permanent Debt incurred	2,00,00,000	1,333,300	2,00,00,000	1,333,300	3,00,00,000	2,000,000
Temporary Debt incurred	...	...	50,00,000	333,300	...	...
From Treasury Balances	50,55,000	337,000	87,36,000	582,400	65,90,000	439,400
<b>TOTAL</b>	<b>2,50,55,000</b>	<b>1,670,300</b>	<b>3,37,36,000</b>	<b>2,249,000</b>	<b>3,65,90,000</b>	<b>2,439,400</b>
Opening Balance	17,74,99,524	11,833,301	18,12,36,240	12,082,416	17,25,00,240	11,500,016
Closing Balance	17,24,44,524	11,496,301	17,25,00,240	11,500,016	16,59,10,240	11,060,616

247. When the Budget Estimate of the current year was framed in March last, the cash balance in the treasuries on 1st April 1903 was estimated at 17,75 lakhs. It was calculated that net revenue receipts would amount to 27,85 lakhs, and that remittance and other miscellaneous transactions would yield a net receipt of 2,71 lakhs. Council drawings were taken at 25,60 lakhs, Capital outlay on State Railways and canals at 6,28 lakhs, and net expenditure from the balances of Provincial Governments at 2,07 lakhs. The net disbursements were thus in round figures 3,39 lakhs. It was proposed to meet these (1) by a rupee loan of two crores, (2) by unfunded debt, mostly Savings Bank deposits, to the amount of 89 lakhs, and (3) by drawing on the cash balances to the extent of 50 lakhs.

1903-1904.  
Main features of  
Budget Estimates.

248. The results according to the Revised Estimate have differed considerably from this forecast. The actual cash balance on 1st April 1903 was 18,12 lakhs, or greater by 37 lakhs: the net revenue was better than the estimate by 2,45 lakhs: the Provincial balances, instead of being drawn upon, were increased by 1,80 lakhs, making a net improvement of 3,87 lakhs: and capital expenditure on State Railways and Irrigation was less by 41 lakhs. On the other hand, Council drawings reached the very large total of 32,24 lakhs or 6,64 lakhs more than estimated, and miscellaneous remittance and other transactions yielded a net credit of only 1,18 lakhs, being less than the forecast by 1,53 lakhs. The net result was a worseness of 1,07 lakhs, which was met as follows, (1) from an increase in Savings Bank deposits which improved to the extent of 20 lakhs, (2) by a special temporary loan from Gwalior of 50 lakhs, and (3) by drawing further on the cash balance to the extent of 37 lakhs. The cash balance at the close of the year is now estimated at 17,25 lakhs.

1903-1904.  
Main features of  
Revised Estimates.

249. The leading feature of the year was the strong demand for Councils. The demand was active throughout the summer and autumn, when it is as a rule comparatively weak, the sales never falling below 2 crores in any one month. This did not prevent the demand becoming still keener in the cold weather, the sales in January reaching 5,02 lakhs, and those in February 5,01 lakhs. The total sales of the year are the highest on record.

The figures shown in the table are exclusive of 3,30 lakhs paid on account of Council Bills drawn for the remittance of the profits on coinage, for investment on account of the Gold Reserve Fund.

250. The improvement in the net revenue and expenditure has been explained in Section II of the Financial Statement. The improvement in the Provincial balances is partly due to increased receipts and short expenditure by the Local Governments, but also in great measure to the large grants aggregating 2,59 lakhs, which have been made to them from Imperial revenues towards the close of the year for various purposes. The miscellaneous transactions include remittances on account of Railway Companies, and their capital receipts and expenditure, the Imperial and Provincial loan account, transactions in connection with the purchase of silver for coinage, and the portion of the Famine Insurance grant which is appropriated for the reduction or avoidance of debt. They also include expenditure incurred in India on account of His Majesty's Government the amount of which is recovered from the latter through the London account. This consists chiefly of payments on account of troops in Somaliland and China, charges for stores issued, emigration bills, Chelsea out-pensioners, and Naval charges. They considerably exceeded the forecast of the year.

251. The nature of the Railway transactions has been explained in paragraph 236. In respect of the loan account, the receipts were larger than had been expected, in consequence of the improved condition of the country which enabled recoveries of takavi advances given during the late famine to be effected on a considerable scale, especially in the Central Provinces and the Punjab. On the other hand, the advances to the Simla-Kalka Railway amounted to 45 lakhs, against only 33 provided in the Budget.

252. The remittance of gold to England for the purchase of silver, and the transfer of the latter in India for coinage, involved very large transactions approximating 6 crores on either side. But the amounts are necessarily nearly equal and have little effect on the net result. The £300,000 worth of silver purchased in 1902-1903, to which reference was made in paragraph 308 of the last Financial Statement was not received till after the close of that year, and the transaction appears in the accounts of 1903-1904 under the head of Remittances.

1903-1904.  
Purchase of Silver.

1903-1904 and  
1904-1905,  
Unfunded Debt.

253. The following table gives the details of the transactions of Savings Banks and Provident Funds during a series of years and the estimated transactions for 1903-1904 and 1904-1905:—

YEAR.	Net additions to deposits, cash.	Interest.	Total addition.
	R	R	R
1892-93 . . . . .	54,89,000	33,94,000	88,83,000
1893-94 . . . . .	17,99,000	36,80,000	54,79,000
1894-95 . . . . .	—8,45,000	29,70,000	21,25,000
1895-96 . . . . .	24,77,000	33,85,000	58,62,000
1896-97 . . . . .	—58,11,000	34,66,000	—23,45,000
1897-98 . . . . .	65,71,000	32,70,000	—33,01,000
1898-99 . . . . .	—8,84,000	32,29,000	23,45,000
1899-1900 . . . . .	1,42,000	33,48,000	34,88,000
1900-1901 . . . . .	19,44,000	34,80,000	54,24,000
1901-1902 . . . . .	31,24,000	36,87,000	67,91,000
1902-1903 . . . . .	52,40,000	39,00,000	91,40,000
1903-1904 (Budget) . . . . .	40,73,000	41,65,000	82,38,000
1903-1904 (Revised) . . . . .	61,77,000	42,20,000	1,03,97,000
1904-1905 (Budget) . . . . .	51,05,000	45,45,000	96,50,000

254. A net deposit in the Post Office Savings Bank of 30 lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first eight months of the year have resulted in a net increase in the deposits of more than 61 lakhs, and allowing for withdrawals usually made in the closing months of the year, it is now expected that apart from interest there will be a net increase in the deposits of Rs 50,20,000 during the year.

255. In the Budget Estimate for 1904-1905 a net deposit in the Post Office Savings Banks of 40 lakhs apart from interest is anticipated.

1903-1904.  
Rupee Loan.

256. In accordance with the intention expressed in paragraph 310 of the last Financial Statement, a 3½ per cent loan of 2 crores was announced in July last. Tenders were opened on the 22nd idem and the result of the loan was as follows:—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.	Minimum rate accepted.
R	R	R a. p.	R a. p.
4,96,00,835	2,00,00,000	98 1 7 2	97 15 0

1903-1904.  
Temporary Debt.  
incurred.

257. As stated in paragraph 19, there was an extraordinary demand for rupee currency during the past winter, and in January last, as a measure of precaution, it was arranged to obtain a temporary loan of 50 lakhs of rupees from the Gwalior Durbar for three months. It will be repaid early next year.

258. In the Budget Estimate for next year, the net disbursements are taken at Rs28,54,000 more than in the Revised Estimate of the current year. The following variations have chiefly contributed to this excess :—

<i>Worse.</i>	<i>R</i>
Excess of Revenue over Expenditure, less . . . . .	1,26,67,000
Reduction of Provincial balances . . . . .	3,77,70,000
Deposits and Advances—other items and Inter-Departmental Remittances (chiefly due to absence of special receipts from coinage of bullion in balance and withdrawn coin) . . . . .	93,70,000
Expenditure not charged against Revenue, including Outlay by Companies, due to a larger programme of Capital Expenditure on Railways and Irrigation Works . . . . .	2,23,48,000
Temporary Debt discharged (Gwalior loan) . . . . .	50,00,000
Loans by Provincial Governments (smaller recoveries of agricultural advances and a more liberal provision for loans to Municipalities for water-works, drainage schemes, etc.) <i>net</i> . . . . .	47,72,000
Remittance Account between England and India— Withdrawals by Railway Companies for stores, etc., in England . . . . .	1,93,63,000
	<hr/> 11,12,90,000

<i>Better.</i>	
Capital raised through Companies for outlay on State Railways (Debentures raised) . . . . .	2,47,50,000
Loans by Imperial Government (Rs12,05,000 provided on account of advances to the Simla-Kalka Railway against Rs45,00,000 in the Revised) . . . . .	27,65,000
Remittance Account between England and India— Other transactions (chiefly due to smaller provision for payments on account of Somaliland force) . . . . .	1,21,92,000
Council Bills . . . . .	7,08,62,000
	<hr/> 11,05,69,000

259. It is proposed to meet the net disbursements of Rs3,65,90,000 in the Budget Estimate of next year by a new loan in India of three crores, and by drawing upon the cash balance to the extent of Rs65,90,000. The announcement now made regarding the rupee loan is in accordance with the present programme, but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1904-1905.  
*New Rupee Loan.*

## Section VIII.—Summary.

260. The principal features in this statement are the following :—

I.—The accounts of 1902-1903 closed with a surplus of £3,069,549, being £331,049 higher than the surplus expected in the Revised Estimate of that year.

II—1903-1904—

(1) The Revised Estimates show a total revenue of £83,067,800, a total expenditure charged to Revenue of £80,356,600, and a surplus of £2,711,200. This surplus is higher than that estimated in March 1903 by £1,762,500.

(2) There has again been a large increase of revenue under almost every important head, especially from railway net earnings and opium.

Land Revenue yielded an increase of £179,800, Excise of £420,400, Customs of £316,200, Forests of £119,200 and Irrigation Major Works of £148,600.

The reduction in the Salt duty has stimulated consumption, and the revenue is expected to exceed the estimate by £206,700.

The net earnings of State Railways exceeded the estimate by £723,400, and those of Guaranteed Railways by £28,700. The North Western Railway contributed most largely to the former.

The prices of Bengal opium ruled extraordinarily high, and the revenue exceeded the estimate by £1,354,900. On the other hand, the season's crop was a bumper, involving very large payments for the raw product. The charges exceeded the estimate by £474,100.

(3) Army expenditure is expected to exceed the estimate by £164,400. This is inclusive of £300,000 for the Tibet Mission, and £186,400 for the escorts with the Aden and Seistan Delimitation Commissions. There were savings of £239,200 on account of the absence of troops in China and Somaliland.

The expenditure on Civil Public Works increased by £121,100.

Owing to the inability of the Local Governments to expend their full allotments, there were savings under most of the chief administrative heads, the more important being Land Revenue £130,700, Jails £84,600, Police £107,500, Education £141,400, Medical £97,100 and Minor Irrigation Works £82,300.

Under Famine Relief total expenditure was only £20,400. The grant of £120,000 for special defences was only used to the extent of £28,400.

(4) Special grants, aggregating £1,726,700, have been made to Provincial Governments, of which £1,000,000 represents initial grants to the four Provinces,—Assam, Bengal, the United Provinces, and Madras,—whose settlements have been revised. The remainder represents grants for various specific purposes, including £333,300 for the improvement of Calcutta.

(5) Mint receipts exceed the Budget Estimate by £2,345,500, and the expenditure has been higher by £2,212,900. These differences are mainly due to the profit of £2,465,700 on the coinage of £4,625,000 worth of silver, of which £300,000 worth was brought forward from 1902-1903, and the remainder was purchased, in India and England, during the year. The whole profits, with the exception of a sum of £5,700, will have been remitted to England for investment to the account of the Gold Reserve Fund, which now consists of Consols and National War and Local Loans stock. The amount at credit of the Fund is £6,382,200.



- (6) It has been decided to appropriate £956,700 from the surplus of the year towards the provision of new artillery and rifles, and in pushing on the scheme of special coast defences.
- (7) A loan of two crores was raised in India; and India 3 per cent stock to the amount of £1,500,000 was issued, of which £600,000 was applied to the discharge of Great Indian Peninsula Railway debentures. £3,500,000 of India Bills, temporary, fell due, of which £2,000,000 were replaced, and £1,500,000 were discharged.
- (8) A temporary loan of £333,300 for three months was raised from the Gwalior Durbar in January 1904.
- (9) The drawings of Councils in 1903-1904 are expected to amount to £23,700,000. Of this, £2,200,000 represents remittances on account of the Gold Reserve Fund, and £21,500,000 are remittances on ordinary account, as compared with £17,000,000 entered in the Budget.
- (10) In addition to Councils, a sum of £261,027 in gold was remitted to the Secretary of State in July last on account of the Gold Reserve Fund.

### III.—1904-1905—

- (1) The Budget Estimates of 1904-1905 show a total revenue of £80,148,600, a total expenditure charged to Revenue of £79,229,900, and a surplus of £918,700.
- (2) Opium receipts are estimated at £781,600 less than the Revised Estimate of 1903-1904, but the other principal heads of Revenue are expected to yield an increase of £558,400, of which the principal factors are Land Revenue £329,200; and Excise £124,500. The net earnings of State Railways are taken at £174,800 less than the latest estimate of the current year.  
Mint receipts are taken at £2,516,100 less, and the corresponding charges, including payments to the Gold Reserve Fund, at £2,385,000 less, than the Revised Estimates.
- (3) It is not thought necessary to make any provision for direct famine relief, but the Famine Insurance grant of one million is maintained at the same figure as formerly.
- (4) Army expenditure is expected to be greater than that of the Budget Estimate of 1903-1904 by £1,422,800. The provision of new artillery and rifles accounts for £700,000, the service pay of British troops, at 6d. a day, for £493,900, and expenditure on the Tibet, Aden, and Seistan Missions for £326,000. A sum of £256,700 is provided for prosecuting the scheme of special coast defences and sums aggregating £662,900 under various heads on account of projects for improving the efficiency of the army.
- (5) Most of the other heads of expenditure show an increase.
- (6) The Provincial Settlements of Assam, Bengal, the United Provinces and Madras have been revised and placed on a permanent basis. The revision involves the surrender to the Local Governments of Imperial Revenue amounting to £159,300 per annum.
- (7) Subject to the usual reservations, loans of £2,500,000 in England and of three crores in India are announced as contemplated, and the drawings of Council Bills are entered at £16,500,000. The sterling loan is required partly to pay off Great Indian Peninsula Railway debentures to the amount of £1,002,100, and partly for advances to Railway Companies. The rupee loan is intended for expenditure on Railways and Irrigation Works.
- (8) Subject to the usual reservations, provision is also made for the raising of capital through Railway Companies as follows, *vis.* :—
  - (a) towards outlay on State Railways, £1,650,000;
  - (b) for expenditure on Companies' Railways, £1,250,000.

(9) £2,000,000 of India Bills will fall due within the year, and it is intended to replace them by an issue of similar Bills of equal amount.

IV.—The following table shows the Capital expenditure on Railways and Irrigation Works :—

	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
RAILWAYS.	R	R	R
Included in the Government programme . . . . .	10,05,75,960	9,82,07,000	12,00,00,000
Famine Protective lines . . . . .	24,375	19,07,000	22,06,000
Branch lines not on firm guarantee . . . . .	7,95,054	2,58,000	1,63,000
Railways outside the Government account . . . . .	1,00,20,900	93,38,000	88,96,000
Provincial and Local State lines . . . . .	8,19,892	3,99,000	3,18,000
<b>TOTAL RAILWAYS</b> . . . . .	<b>11,22,36,181</b>	<b>11,01,29,000</b>	<b>13,15,83,000</b>
<b>Irrigation Works</b> . . . . .	<b>84,62,858</b>	<b>81,18,000</b>	<b>1,25,00,000</b>

E. N. BAKER.

March 23, 1904.

## APPENDIX I.

## ACCOUNTS AND ESTIMATES.

Accounts . . . . .	1902-1903
Revised Estimates . . . . .	1903-1904
Budget Estimates . . . . .	1904-1905

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*I.—General Statement of the Revenue and Expenditure charged to*

	For details, vide State- ment.	Accounts, 1902-1903.	Budget Estimate, 1903-1904.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
<b>Revenue—</b>					
<b>Principal Heads of Revenue—</b>					
		£	£	£	£
Land Revenue . . . . .	A	18,436,845	19,109,700	19,262,400	19,591,600
Opium . . . . .	"	4,498,438	4,381,800	5,736,700	4,955,100
Salt . . . . .	"	6,184,405	4,953,300	5,160,000	5,133,300
Stamps . . . . .	"	3,473,711	3,546,900	3,588,100	3,637,100
Excise . . . . .	"	4,426,642	4,505,100	4,925,500	5,053,000
Customs . . . . .	"	3,977,636	3,613,300	3,929,500	3,917,200
Other Heads . . . . .	"	6,383,223	6,212,800	6,389,700	6,484,100
<b>TOTAL PRINCIPAL HEADS . . . . .</b>	...	<b>47,380,900</b>	<b>46,322,900</b>	<b>48,991,900</b>	<b>48,768,700</b>
Interest . . . . .	A	867,667	730,600	817,200	769,000
Post Office . . . . .	"	1,429,935	1,441,400	1,480,800	1,495,300
Telegraph . . . . .	"	876,979	884,400	854,200	834,100
Mint . . . . .	"	411,238	366,700	2,712,200	196,100
Receipts by Civil Departments . . . . .	"	1,322,388	1,323,500	1,514,200	1,476,100
Miscellaneous . . . . .	"	630,987	640,400	680,600	695,100
Railways . . . . .	"	20,133,900	20,333,300	21,439,400	21,615,100
Irrigation . . . . .	"	2,768,990	2,795,300	2,956,700	2,963,000
Other Public Works . . . . .	"	486,941	477,300	548,400	480,400
Receipts by Military Department . . . . .	"	1,124,990	1,139,600	1,072,200	899,700
<b>TOTAL REVENUE . . . . .</b>	...	<b>77,434,915</b>	<b>76,355,400</b>	<b>83,067,800</b>	<b>80,148,600</b>

G. D. PUDUMJEE,  
Offg. Deputy Comptroller General

FORT WILLIAM,  
FINANCE AND COMMERCE DEPARTMENT;  
March 23, 1904.

*Revenue of the Government of India, in India and in England.*

	For details, vide State- ment.	Accounts, 1902-1903.	Budget Estimate, 1903-1904.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
<b>Expenditure—</b>		£	£	£	£
Direct Demands on the Revenues . . . . .	B	7,635,069	8,384,600	8,624,900	8,823,300
Interest . . . . .	"	1,832,685	1,706,600	1,698,800	1,576,300
Post Office . . . . .	"	1,346,778	1,434,400	1,414,900	1,530,900
Telegraph . . . . .	"	909,742	1,014,300	945,100	997,900
Mint . . . . .	"	424,014	404,200	2,617,100	232,100
Salaries and Expenses of Civil Departments . . . . .	"	11,689,243	12,246,900	11,878,800	12,795,600
Miscellaneous Civil Charges . . . . .	"	4,493,990	4,240,400	4,309,200	4,179,500
Famine Relief and Insurance . . . . .	"	982,576	1,000,000	883,200	926,400
Railway Revenue Account . . . . .	"	19,904,951	20,292,400	20,584,900	21,261,600
Irrigation . . . . .	"	2,575,244	2,732,600	2,694,600	2,707,900
Other Public Works . . . . .	"	5,297,107	5,521,900	5,619,300	6,143,800
Army Services . . . . .	"	17,346,392	17,691,900	17,856,300	19,114,700
Special Defences (1902) . . . . .	"	...	120,000	28,400	256,700
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .</b>	...	74,437,791	76,790,200	79,155,400	80,546,700
<i>Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year.</i>	End of B	285,460	...	1,381,100	...
<i>Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.</i>	"	357,885	1,383,500	179,900	1,316,800
<b>TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .</b>	...	74,365,366	75,406,700	80,356,600	79,229,900
<b>SURPLUS . . . . .</b>	...	3,069,549	948,700	2,711,200	918,700
<b>TOTAL . . . . .</b>	...	77,434,915	76,355,400	83,067,800	80,148,600

O. T. BARROW,  
Offg. Comptroller General.

E. N. BAKER,  
Secretary to the Government of India.



## II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1902-1903.	Budget Estimate, 1903-1904.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
		£	£	£	£
Surplus . . . . .	C	3,069,549	948,700	2,711,200	918,700
<b>Railway and Irrigation Capital not charged to Revenue—</b>					
Capital raised through Companies towards Outlay on State Railways (Net) . . . . .	C	1,303,361	2,050,000	...	1,650,000
Capital raised and deposited by Railway Companies (Net) .	"	1,326,635	1,083,000	...	1,267,200
 <b>Debt, Deposits, and Advances—</b>					
Permanent Debt (net Incurred) . . . . .	C	1,039,655	2,643,300	2,146,600	3,411,200
Unfunded Debt (net Incurred) . . . . .	"	649,383	595,400	731,000	688,100
Deposits and Advances (net) . . . . .	"	1,117,156	...	1,880,700	...
Loans and Advances by Imperial Government (net Repay- ments) . . . . .	"	17,610	...	...	50,800
Loans and Advances by Provincial Governments (net Repay- ments) . . . . .	"	87,587	80,600	280,500	...
Remittances (net) . . . . .	"	...	676,300	1,329,900	...
Secretary of State's Bills drawn . . . . .	"	18,236,947	17,000,000	21,500,000	16,500,000
<b>TOTAL RECEIPTS</b> . . . . .	...	26,847,883	25,077,300	30,579,900	24,486,000
Opening Balance—India . . . . .	...	11,880,301	11,833,301	12,082,416	11,500,016
England . . . . .	...	6,693,137	5,686,537	5,767,787	7,003,387
<b>TOTAL</b> . . . . .	...	45,421,321	42,597,138	48,430,103	42,989,403

FORT WILLIAM,  
FINANCE AND COMMERCE DEPARTMENT;  
March 23, 1904.

G. D. PUDUMJEE,  
Offg. Deputy Comptroller General.

*Government of India, in India and in England.*

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1902-1903.	Budget Estimate, 1903-1904.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
		₹	₹	₹	₹
<b>Railway and Irrigation Capital not charged to Revenue—</b>					
Outlay on Irrigation Works . . . . .	C	564,191	666,700	541,200	833,300
Outlay on State Railways . . . . .	"	4,564,001	5,334,700	4,667,400	6,310,300
Outlay of Railway Companies (net) . . . . .	"	2,234,870	2,100,500	1,895,300	1,797,300
Capital raised and deposited by Railway Companies— (Net payments for discharge of debentures) . . . . .	"	...	...	28,800	...
<b>TOTAL CAPITAL ACCOUNT DISBURSEMENTS</b> . . . . .	...	7,383,062	8,101,900	7,132,700	8,940,900
<b>Debt, Deposits, and Advances—</b>					
Temporary Debt (net Discharged) . . . . .	C	500,000	1,500,000	1,166,700	333,300
Deposits and Advances (net) . . . . .	"	...	447,200	...	731,600
Loans and Advances by Imperial Government (net Advances) . . . . .	"	...	50,200	133,500	...
Loans and Advances by Provincial Governments (net Advances) . . . . .	"	...	...	...	37,700
Remittances (net) . . . . .	"	1,227,035	...	...	419,300
Secretary of State's Bills paid . . . . .	"	18,461,021	17,066,900	21,493,800	16,769,700
<b>TOTAL DISBURSEMENTS</b> . . . . .	...	27,571,118	27,166,200	29,926,700	27,332,500
<b>Closing Balance—India</b> . . . . .	...	12,082,416	11,490,301	11,500,016	11,660,616
<b>England</b> . . . . .	...	5,767,787	3,934,637	7,003,387	4,696,287
<b>TOTAL</b> . . . . .	...	45,421,321	42,597,133	48,430,103	42,989,403

O. T. BARROW,  
Offg. Comptroller General.E. N. BAKER,  
Secretary to the Government of India.

## A.—STATEMENT of the REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1902-1903.					REVENUE	
	India. (Rupee Figures.)		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	India. (Rupee Figures.)	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	₹	₹	£	£	£	₹	₹
<b>Principal Heads of Revenue—</b>							
I.—Land Revenue . . . . .	14,31,38,195	13,34,14,485	18,436,845	...	18,436,845	13,46,92,000	15,42,44,000
II.—Opium . . . . .	6,74,76,576	...	4,498,438	...	4,498,438	8,60,51,000	...
III.—Salt . . . . .	9,16,62,332	11,03,737	6,184,405	...	6,184,405	7,64,73,000	9,27,000
IV.—Stamps . . . . .	1,39,09,235	3,81,96,432	3,473,711	...	3,473,711	1,46,41,000	3,91,81,000
V.—Excise . . . . .	4,59,16,173	2,04,83,456	4,426,642	...	4,426,642	5,16,03,000	2,22,81,000
VI.—Provincial Rates . . . . .	68,795	4,11,42,059	2,747,390	...	2,747,390	76,000	4,18,82,000
VII.—Customs . . . . .	5,91,52,468	5,12,070	3,977,636	...	3,977,636	5,84,14,000	5,23,000
VIII.—Assessed Taxes . . . . .	1,17,69,003	93,87,420	1,410,428	...	1,410,428	1,01,64,000	80,53,000
IX.—Forest . . . . .	1,01,47,834	93,43,706	1,298,103	...	1,298,103	1,14,54,000	1,01,14,000
X.—Registration . . . . .	23,56,132	23,07,669	313,587	...	313,587	25,39,000	23,95,000
XI.—Tributes from Native States . . . . .	92,05,728	...	613,715	...	613,715	91,68,000	...
<b>TOTAL</b> . . . . .	45,48,42,471	25,58,71,034	47,380,900	...	47,380,900	45,52,75,000	27,96,04,000
<b>XII.—Interest</b> . . . . .	88,06,102	18,49,176	710,352	157,315	867,667	82,34,000	20,29,000
<b>XIII.—Post Office</b> . . . . .	2,13,67,053	81,975	1,429,935	...	1,429,935	2,21,47,000	65,000
<b>XIV.—Telegraph</b> . . . . .	1,30,62,086	...	870,806	6,173	876,979	1,26,70,000	...
<b>XV.—Mint</b> . . . . .	61,68,083	...	411,206	32	411,238	4,06,83,000	...
<b>Receipts by Civil Departments—</b>							
XVI.—Law and Justice { Courts . . . . .	2,24,449	34,26,080	243,369	...	243,369	2,99,000	34,70,000
Jails . . . . .	3,38,120	32,06,413	236,302	...	236,302	3,67,000	29,76,000
XVII.—Police . . . . .	2,01,975	44,10,743	307,514	...	307,514	2,31,000	45,45,000
XVIII.—Marine . . . . .	7,93,420	18,03,948	173,158	...	173,158	32,50,000	18,32,000
XIX.—Education . . . . .	51,279	26,82,395	182,245	...	182,245	65,000	27,45,000
XX.—Medical . . . . .	6,686	11,20,706	75,159	1,446	76,605	9,000	12,70,000
XXI.—Scientific and other Minor Departments . . . . .	2,04,453	13,35,503	102,664	531	103,195	1,73,000	14,53,000
<b>TOTAL</b> . . . . .	18,20,382	1,79,85,788	1,320,411	1,977	1,322,388	43,94,000	1,22,91,000
<b>Miscellaneous—</b>							
XXII.—Receipts in aid of Superannuation, etc . . . . .	12,71,882	5,09,009	118,726	82,577	201,303	14,91,000	5,27,000
XXIII.—Stationery and Printing . . . . .	3,03,875	5,91,503	59,692	...	59,692	4,08,000	6,11,000
XXIV.—Exchange . . . . .	4,73,568	...	31,571	...	31,571	8,16,000	...
XXV.—Miscellaneous . . . . .	11,64,192	38,07,812	331,467	6,954	338,421	9,90,000	40,74,000
<b>TOTAL</b> . . . . .	32,13,517	49,08,324	541,456	89,531	630,987	37,05,000	52,12,000
<b>Railways—</b>							
XXVI.—State Railways (Gross Receipts) . . . . .	28,66,41,050	4,20,342	19,137,486	230	19,137,656	30,62,12,000	4,08,000
XXVII.—Guaranteed Companies (Net Traffic Receipts) . . . . .	1,41,92,735	...	946,122	...	946,122	1,42,07,000	...
XXVIII.—Subsidised Companies (Repayment of Advances of Interest) . . . . .	4,82,880	...	32,192	17,870	50,062	5,63,000	...
<b>TOTAL</b> . . . . .	30,13,16,665	4,20,342	20,115,800	18,100	20,133,900	32,09,82,000	4,08,000
<b>Irrigation—</b>							
XXIX.—Major Works: Direct Receipts . . . . .	1,95,00,913	77,43,106	1,816,268	...	1,816,268	2,15,06,000	74,79,000
Portion of Land Revenue due to Irrigation . . . . .	1,22,15,689	...	814,393	...	814,393	1,30,32,000	...
XXX.—Minor Works and Navigation . . . . .	7,42,539	13,32,396	138,329	...	138,329	10,05,000	13,28,000
<b>TOTAL</b> . . . . .	3,24,59,341	90,75,502	2,768,990	...	2,768,990	3,55,43,000	88,07,000
<b>Other Public Works—</b>							
XXXI.—Military Works . . . . .	5,74,515	...	38,301	...	38,301	6,42,000	...
XXXII.—Civil Works . . . . .	2,87,004	60,12,412	419,961	28,679	448,640	2,62,000	69,37,000
<b>TOTAL</b> . . . . .	8,61,519	60,12,412	458,262	28,679	486,941	9,04,000	69,37,000
<b>Receipts by Military Department—</b>							
XXXIII.—Army: Effective . . . . .	98,17,847	...	654,523	333,733	988,256	80,29,000	...
Non-Effective . . . . .	11,62,034	...	77,469	59,265	136,734	12,13,000	...
<b>TOTAL</b> . . . . .	1,09,79,881	...	731,992	392,998	1,124,990	92,42,000	...
<b>TOTAL REVENUE</b> . . . . .	85,48,97,100	29,62,04,553	76,740,110	694,805	77,434,915	91,37,79,000	32,14,43,000

## INDIA in India and in England.

ESTIMATE, 1903-1904.				BUDGET ESTIMATE, 1904-1905.						
Total India (converted into £ at Rs=£1).	England.	Total.	Increase + Decrease— of Revised, as com- pared with Budget Estimate, 1903-1904.	INDIA. (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	Total.	Increase + Decrease— of Budget, 1904-1905, as compared with Budget Estimate, 1903-1904.	Increase + Decrease— of Budget, 1904-1905, as compared with Revised Estimate, 1903-1904.
£	£	£	£	Imperial.	Provincial and Local.	£	£	£	£	£
19,202,400	...	19,262,400	+ 152,700	15,559,000	13,822,000	19,591,600	...	19,591,600	+ 481,900	+ 329,200
5,736,700	...	5,736,700	+ 1,354,900	7,432,600	...	4,955,100	...	4,955,100	+ 573,300	- 781,600
5,160,000	...	5,160,000	+ 206,700	7,611,000	8,90,000	5,133,300	...	5,133,300	+ 180,000	- 26,700
3,588,100	...	3,588,100	+ 41,200	2,43,60,000	3,01,97,000	3,637,100	...	3,637,100	+ 90,200	+ 49,000
4,925,500	...	4,925,500	+ 420,400	5,31,47,000	2,26,03,000	5,050,000	...	5,050,000	+ 544,900	+ 124,500
2,797,200	...	2,797,200	+ 12,700	78,000	4,24,07,000	2,832,400	...	2,832,400	+ 47,900	+ 35,200
3,929,500	...	3,929,500	+ 316,200	5,85,61,000	1,97,000	3,917,200	...	3,917,200	+ 303,900	- 12,300
1,214,500	...	1,214,500	+ 27,700	1,31,79,000	57,79,000	1,263,900	...	1,263,900	+ 77,100	+ 49,400
1,437,900	...	1,437,900	+ 119,200	1,29,26,000	84,96,000	1,428,100	...	1,428,100	+ 109,400	- 9,800
328,900	...	328,900	+ 7,200	10,64,000	39,46,000	334,000	...	334,000	+ 12,300	+ 5,100
611,200	...	611,200	+ 10,100	93,90,000	...	626,000	...	626,000	+ 24,900	+ 14,600
48,991,900	133,000	48,991,900	+ 2,669,000	47,87,35,000	25,27,95,000	48,768,700	...	48,768,700	+ 2,445,800	- 223,200
684,200	133,000	817,200	+ 86,600	88,18,000	21,17,000	729,000	40,000	769,000	+ 38,400	- 48,200
1,420,800	...	1,420,800	+ 39,400	2,23,59,000	70,000	1,495,300	...	1,495,300	+ 53,900	+ 14,500
844,700	9,500	854,200	- 30,200	1,24,20,000	...	828,000	6,400	834,400	- 50,000	- 19,800
2,712,200	...	2,712,200	+ 2,345,500	29,41,000	...	196,100	...	196,100	- 170,600	- 2,516,100
251,300	...	251,300	+ 5,000	2,93,000	35,19,000	254,100	...	254,100	+ 7,800	+ 2,800
222,800	...	222,800	- 26,500	3,73,000	31,91,000	237,600	...	237,600	- 11,700	+ 14,800
318,400	...	318,400	+ 10,500	2,21,000	45,17,000	315,900	...	315,900	+ 8,000	- 2,500
338,800	...	338,800	+ 191,300	22,39,000	18,22,000	270,700	26,000	296,700	+ 149,200	- 42,100
187,300	...	187,300	- 3,900	69,000	28,86,000	197,000	...	197,000	+ 5,800	+ 9,700
85,300	1,400	86,700	+ 11,000	9,000	11,36,000	76,300	1,400	77,700	+ 2,000	- 9,000
108,400	500	108,900	+ 3,300	1,42,000	12,18,000	90,700	400	91,100	- 14,500	- 17,800
1,512,300	1,900	1,514,200	+ 190,700	33,46,000	1,82,89,000	1,442,300	27,800	1,470,100	+ 146,600	- 44,100
134,600	78,700	213,300	+ 5,700	13,03,000	5,12,000	121,000	75,700	196,700	- 10,900	- 16,600
67,900	...	67,900	+ 5,100	3,72,000	5,99,000	64,700	...	64,700	+ 1,900	- 3,200
54,400	...	54,400	+ 38,600	10,48,000	...	69,900	...	69,900	+ 34,100	+ 15,500
337,600	7,400	345,000	- 9,200	10,69,000	37,66,000	322,300	2,500	324,800	- 29,400	- 20,200
594,500	86,100	680,600	+ 40,200	37,92,000	48,77,000	577,900	78,200	656,100	+ 15,700	- 24,500
20,447,400	200	20,447,600	+ 1,076,000	30,81,25,000	5,85,000	20,580,700	200	20,580,900	+ 1,209,300	+ 133,300
947,100	...	947,100	+ 28,700	1,48,25,000	...	988,300	...	988,300	+ 69,900	+ 41,200
37,500	7,200	44,700	+ 1,400	6,14,000	...	40,900	5,700	46,600	+ 3,300	+ 1,900
11,432,000	7,400	21,439,400	+ 1,106,100	32,35,64,000	5,85,000	21,609,900	5,900	21,615,800	+ 1,282,500	+ 176,400
1,932,400	...	1,932,400	+ 148,600	1,89,48,000	97,77,000	1,915,000	...	1,915,000	+ 131,200	- 17,400
868,800	...	868,800	+ 27,100	1,32,67,000	...	884,500	...	884,500	+ 42,800	+ 15,700
155,500	...	155,500	- 14,300	11,31,000	13,22,000	163,500	...	163,500	- 6,300	+ 8,000
2,956,700	...	2,956,700	+ 161,400	3,33,46,000	1,10,99,000	2,963,000	...	2,963,000	+ 167,700	+ 6,300
42,800	...	42,800	+ 6,500	5,74,000	...	38,300	...	38,300	+ 2,000	- 4,500
479,900	25,700	505,600	+ 64,600	2,47,000	59,83,000	415,300	26,800	442,100	+ 1,100	- 63,500
522,700	25,700	548,400	+ 71,100	8,21,000	59,83,000	453,600	26,800	480,400	+ 3,100	- 68,000
535,300	408,100	943,400	+ 34,700	68,45,000	...	456,400	334,400	790,800	- 117,900	- 152,000
80,800	48,000	128,800	- 2,100	12,14,000	...	80,900	28,000	108,900	- 22,000	- 19,900
616,100	456,100	1,072,200	+ 32,600	80,59,000	...	537,300	362,400	899,700	- 139,900	- 172,500
28,348,100	719,700	29,067,800	+ 6,712,400	89,82,01,000	29,58,15,000	29,601,100	547,500	30,148,600	+ 3,793,200	- 2,919,200

## B.—STATEMENT of the EXPENDITURE charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1902-1903.					REVISION	
	INDIA. (Rupee Figures).		Total India (converted into £ at Rs = 41).	England.	Total.	INDIA. (Rupee Figures).	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
<b>Direct Demands on the Revenues—</b>							
1.—Refunds and Drawbacks . . . . .	32,50,102	8,71,540	274,776	...	274,776	29,95,000	8,51,000
2.—Assignments and Compensations . . . . .	49,40,742	1,01,63,537	1,006,952	...	1,006,952	76,66,000	1,02,48,000
<b>Charges in respect of Collection, viz. :—</b>							
3.—Land Revenue . . . . .	21,20,962	4,15,19,023	2,909,332	148	2,909,480	32,33,000	4,25,43,000
4.—Opium (including cost of Production) . . . . .	2,46,60,553	...	1,644,037	4,446	1,648,483	3,31,38,000	...
5.—Salt (including cost of Production) . . . . .	47,95,427	3,90,811	345,749	142	345,891	45,78,000	4,03,000
6.—Stamps . . . . .	2,07,727	13,68,876	77,410	31,898	109,308	2,49,000	14,42,000
7.—Excise . . . . .	19,05,874	9,31,744	189,175	9	189,184	21,65,000	10,49,000
8.—Provincial Rates . . . . .	...	6,28,226	41,882	...	41,882	...	5,74,000
9.—Customs . . . . .	8,84,678	15,33,165	161,190	145	161,335	9,12,000	15,97,000
10.—Assessed Taxes . . . . .	1,81,580	1,80,675	24,150	...	24,150	1,73,000	1,78,000
11.—Forest . . . . .	60,02,832	52,46,499	749,955	1,828	751,783	66,80,000	57,43,000
12.—Registration . . . . .	13,08,792	12,68,873	171,845	...	171,845	13,61,000	12,95,000
<b>TOTAL</b> . . . . .	4,98,43,815	6,41,02,974	7,596,453	38,616	7,635,069	6,26,52,000	6,59,23,000
<b>Interest—</b>							
13.—Interest on Debt . . . . .	3,34,70,877	74,48,056	2,727,929	4,365,547	7,093,476	3,42,60,000	75,49,000
Deduct—Amounts chargeable to Railways† . . . . .	4,98,51,608	49,389	3,326,733	1,362,388	4,689,121	5,24,85,000	37,000
" Amounts chargeable to Irrigation . . . . .	88,53,531	56,83,036	969,105	...	969,105	91,65,000	57,30,000
Remainder chargeable on Ordinary Debt . . . . .	2,52,34,262	17,15,631	1,567,909	3,003,159	1,435,250	2,73,90,000	17,73,000
14.—Interest on other Obligations . . . . .	59,17,462	40,700	397,411	224	397,435	62,61,000	43,000
<b>TOTAL</b> . . . . .	1,93,16,800	17,56,331	1,170,698	3,003,383	1,832,685	2,11,29,000	18,16,000
15.—Post Office . . . . .	1,73,42,754	13,60,186	1,246,863	99,915	1,346,778	1,82,75,000	13,78,000
16.—Telegraph . . . . .	97,01,776	...	646,785	262,957	909,742	1,02,70,000	...
17.—Mint . . . . .	62,34,258	...	415,617	8,397	424,014	3,91,50,000	...
<b>Salaries and Expenses of Civil Departments—</b>							
18.—General Administration . . . . .	77,53,655	1,12,08,449	1,264,140	251,474	1,515,614	78,35,000	1,01,61,000
19.—Law and Justice { Courts . . . . .	9,78,732	3,22,47,681	2,215,094	210	2,215,304	11,41,000	3,28,72,000
Jails . . . . .	17,51,306	91,30,285	725,440	65	725,505	18,27,000	85,90,000
20.—Police . . . . .	19,71,337	4,32,99,695	3,018,069	1,675	3,019,744	23,04,000	4,35,39,000
21.—Marine (including River Navigation) . . . . .	19,54,456	20,66,316	268,051	247,914	515,965	42,77,000	20,86,000
22.—Education . . . . .	3,28,493	1,91,08,242	1,295,782	1,882	1,297,664	5,36,000	2,00,79,000
23.—Ecclesiastical . . . . .	16,55,652	...	110,377	646	111,023	16,84,000	...
24.—Medical . . . . .	6,02,144	1,36,79,725	952,125	8,414	960,539	6,59,000	1,33,14,000
25.—Political . . . . .	1,14,46,666	7,36,585	812,217	7,249	819,466	99,46,000	7,17,000
26.—Scientific and other Minor Departments . . . . .	43,35,803	27,88,636	474,962	33,457	508,419	45,90,000	29,80,000
<b>TOTAL</b> . . . . .	3,27,78,244	13,42,65,614	11,136,257	552,986	11,689,243	3,47,99,000	13,43,38,000
<b>Miscellaneous Civil Charges—</b>							
27.—Territorial and Political Pensions . . . . .	38,70,229	...	258,015	12,590	270,605	37,25,000	...
28.—Civil Furlough and Absentee Allowances . . . . .	5,480	...	365	244,026	244,391	11,000	...
29.—Superannuation Allowances and Pensions . . . . .	10,88,758	1,10,42,721	808,765	2,006,754	2,815,519	11,18,000	1,15,11,000
30.—Stationery and Printing . . . . .	10,23,632	60,02,216	468,390	102,348	570,738	7,72,000	60,57,000
31.—Exchange . . . . .	...	...	...	...	...	...	...
32.—Miscellaneous . . . . .	26,63,980	58,45,195	567,279	25,458	592,737	9,62,000	49,35,000
<b>TOTAL</b> . . . . .	86,52,079	2,28,90,132	2,102,814	2,391,176	4,493,990	65,88,000	2,25,03,000
<b>Famine Relief and Insurance—</b>							
33.—Famine Relief . . . . .	48,20,816	1,818	321,509	...	321,509	3,05,000	1,000
34.—Construction of Protective Railways . . . . .	24,375	...	1,625	...	1,625	15,74,000	...
35.—Construction of Protective Irrigation Works . . . . .	13,77,256	...	91,817	2,925	94,742	22,31,000	...
36.—Reduction or Avoidance of Debt . . . . .	84,70,500	...	564,700	...	564,700	87,96,000	...
<b>TOTAL††</b> . . . . .	1,46,92,947	1,818	972,651	2,925	982,576	1,29,06,000	1,000
<b>Carried over</b> . . . . .	11,99,29,073	22,43,77,055	22,953,742	6,360,355	29,314,097	16,35,11,000	22,59,59,000

† Included under the following heads:—

State Railways Interest on Debt

Ditto

Interest chargeable against Companies on Advances

ACCOUNTS, 1902-1903.				REVISED ESTIMATES, 1903-1904.			
INDIA.		England.	Total.	INDIA.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs = 41.			Amount in Rupees.	Equivalent in £ at Rs = 41.		
4,72,77,081	3,151,865	1,143,504	4,295,369	4,95,57,000	3,503,800	1,149,400	4,653,200
26,23,016	174,868	218,884	393,752	29,05,000	197,700	218,000	415,700
<b>TOTAL</b>	<b>4,99,00,097</b>	<b>1,362,388</b>	<b>4,689,121</b>	<b>5,25,22,000</b>	<b>3,501,500</b>	<b>1,367,400</b>	<b>4,868,900</b>



*Revenues of India, in India and in England.*

ESTIMATE, 1903-1904.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1903-1904.	BUDGET ESTIMATE, 1904-1905.					Increase + Decrease — of Budget, 1904-1905, as compared with Budget Estimate, 1903-1904.	Increase + Decrease — of Budget, 1904-1905, as compared with Revised Estimate, 1903-1904.
Total India (converted into £ at Rs=£1).	England.	TOTAL.		INDIA. (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	TOTAL.		
				Imperial.	Provincial and Local.					
£	£	£	£	₹	₹	£	£	£	£	£
256,400	...	256,400	+ 37,700	25,37,000	6,96,000	215,500	...	215,500	- 3,200	- 40,900
1,194,300	...	1,194,300	- 16,400	79,45,000	1,03,54,000	1,219,900	...	1,219,900	+ 9,200	+ 25,600
3,051,700	700	3,052,400	- 130,700	70,69,000	4,27,08,000	3,318,500	900	3,319,400	+ 136,300	+ 267,000
2,209,200	3,700	2,212,900	+ 474,100	3,00,38,000	...	2,002,500	1,400	2,003,900	+ 265,100	- 209,000
332,100	2,000	334,100	- 30,200	56,22,000	13,000	375,700	900	376,600	+ 12,300	+ 42,500
79,300	44,000	123,500	- 2,000	82,000	11,30,000	80,800	37,500	118,300	- 7,200	- 5,200
214,300	200	214,500	- 27,400	25,77,000	11,80,000	250,500	...	250,500	+ 8,600	+ 36,000
33,200	...	38,200	- 8,300	...	6,21,000	41,400	...	41,400	- 5,100	+ 3,200
167,300	100	167,400	- 9,600	22,82,000	4,14,000	179,700	100	179,800	+ 2,800	+ 12,400
23,400	...	23,400	- 1,800	2,21,000	1,09,000	22,000	...	22,000	- 3,200	- 1,400
828,200	2,600	830,800	- 42,200	82,86,000	51,15,000	893,400	1,300	894,700	+ 21,700	+ 63,900
177,000	...	177,000	- 2,900	5,03,000	22,16,000	181,300	...	181,300	+ 1,400	+ 4,300
8,571,600	53,300	8,624,900	+ 240,300	6,71,62,000	6,45,56,000	8,781,200	42,100	8,823,300	+ 438,700	+ 198,400
2,786,700	4,345,500	7,132,200	+ 14,900	3,52,51,000	76,74,000	2,861,600	4,373,900	7,235,500	+ 118,200	+ 103,300
3,501,500	1,359,300	4,860,800	- 26,000	5,54,76,000	49,000	3,701,600	1,379,200	5,080,800	- 246,000	- 220,000
993,000	...	993,000	+ 1,400	95,52,000	58,00,000	1,023,500	...	1,023,500	- 29,100	- 30,500
1,707,800	2,986,200	1,278,400	- 9,700	2,97,77,000	18,25,000	1,863,500	2,994,700	1,131,200	- 156,900	- 147,200
420,300	100	420,400	+ 1,900	66,33,000	42,000	445,000	100	445,100	+ 26,600	+ 24,700
1,287,500	2,986,300	1,698,800	- 7,800	2,31,44,000	18,67,000	1,418,500	2,994,800	1,576,300	- 130,300	- 122,500
1,310,200	104,700	1,414,900	- 19,500	1,93,77,000	13,21,000	1,379,900	151,000	1,530,900	+ 96,500	+ 116,000
684,700	260,400	945,100	- 69,200	1,12,51,000	...	750,100	247,800	997,900	- 16,400	+ 52,800
2,610,000	7,100	2,617,100	+ 2,212,900	33,87,000	...	225,800	6,300	232,100	- 172,100	- 2,385,000
1,199,700	279,000	1,478,700	+ 55,100	74,37,000	1,01,56,000	1,172,900	268,200	1,441,100	+ 17,500	- 37,600
2,267,500	500	2,268,000	- 59,700	12,06,000	3,42,58,000	2,364,300	800	2,365,100	+ 37,400	+ 97,100
694,500	600	695,100	- 84,600	19,59,000	93,81,000	756,000	200	756,200	- 23,500	+ 61,100
3,056,200	1,000	3,057,200	- 107,500	25,15,000	4,52,07,000	3,181,500	700	3,182,200	+ 17,500	+ 125,000
424,200	267,600	691,800	+ 144,600	42,49,000	29,65,000	480,900	280,200	761,100	+ 213,900	+ 69,300
1,374,300	3,900	1,378,200	- 141,400	11,36,000	2,22,59,000	1,559,700	2,800	1,562,500	+ 42,900	+ 184,300
112,300	1,100	113,400	- 6,100	18,46,000	...	123,000	400	123,400	+ 3,900	+ 10,000
931,500	6,000	937,500	- 97,100	6,88,000	1,49,86,000	1,044,900	4,000	1,048,900	+ 14,300	+ 111,400
710,900	5,400	716,300	- 33,900	1,42,82,000	6,61,000	996,200	3,900	1,000,100	+ 249,900	+ 283,800
504,700	37,900	542,600	- 37,500	43,90,000	33,31,000	514,700	40,300	555,000	- 25,100	+ 12,400
11,275,800	603,000	11,878,800	- 368,100	3,97,08,000	14,32,04,000	12,194,100	601,500	12,795,600	+ 548,700	+ 916,800
248,400	10,800	259,200	- 13,500	36,83,000	...	245,500	10,800	256,300	- 16,400	- 2,900
700	237,500	238,200	- 20,100	8,000	...	500	257,500	258,000	- 300	+ 19,800
841,900	2,020,500	2,862,400	- 6,600	11,52,000	1,18,60,000	867,500	2,026,500	2,894,000	+ 25,000	+ 31,600
455,300	85,700	541,000	+ 4,000	5,91,000	62,29,000	454,700	62,600	517,300	- 19,700	- 23,700
...	...	...	...	...	...	...	...	...	...	...
393,100	15,300	408,400	+ 105,000	9,84,000	25,36,000	234,700	19,200	253,900	- 49,500	- 154,500
1,939,400	2,369,800	4,309,200	+ 68,800	64,18,000	2,06,25,000	1,802,900	2,376,600	4,179,500	- 60,900	- 129,700
20,400	...	20,400	- 81,600	...	...	...	...	...	- 102,000	- 20,400
105,000	22,200	127,200	- 26,100	18,53,000	...	123,500	23,500	147,000	- 6,300	+ 19,800
148,700	500	149,200	- 17,500	33,83,000	...	225,500	7,800	233,300	+ 66,600	+ 84,100
586,400	...	586,400	+ 8,400	81,91,000	...	546,100	...	546,100	- 31,900	- 40,300
860,500	22,700	883,200	- 116,800	1,34,27,000	...	895,100	31,300	926,400	- 73,600	+ 43,200
25,964,700	6,407,300	32,372,000	+ 1,940,600	13,75,86,000	23,15,73,000	24,610,600	6,451,400	31,062,000	+ 630,600	- 1,310,000

## BUDGET ESTIMATE, 1904-1905.

Amount in Rupees.	Equivalent in £ at Rs=£1.	England.	TOTAL.
₹	£	£	£
5,21,17,000	3,483,800	1,140,800	4,624,600
3,706,000	217,800	238,200	450,100
5,53,85,000	3,701,600	1,379,000	5,080,600

†† The following further sums, which are included under XXVI and 30. — State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1903-1903.	Revised Estimate, 1903-1904.	Budget Estimate, 1904-1905.
	₹	₹	₹
Mumbai-Nagpur Railway	17,424	98,800	44,500
Indian Midland Railway	...	18,000	29,100
Total	17,424	116,800	73,600

## B.—STATEMENT of the EXPENDITURE charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1902-1903.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs=£1).	England.	Total.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	₹	₹	£	£	£	₹	₹
Brought forward	11,99,29,073	22,43,77,055	22,953,742	6,360,355	29,314,097	16,35,11,000	22,59,59,000
<b>Railway Revenue Account—</b>							
38.—State Railways : Working Expenses	14,71,63,320	2,44,843	9,827,211	...	9,827,211	15,35,52,000	2,85,000
Interest on Debt	4,72,77,981	...	3,151,865	1,143,504	4,295,369	4,95,57,000	...
Annuities in purchase of Railways	...	...	...	2,999,218	2,999,218	...	...
Interest chargeable against Companies on Advances.	25,73,627	49,389	174,868	218,884	393,752	29,28,000	37,000
Interest on Capital deposited by Companies	2,57,616	46,346	20,264	1,150,225	1,170,489	3,88,000	46,000
39.—Guaranteed Companies : Surplus Profits, Land, and Supervision	12,38,368	...	82,558	...	82,558	15,19,000	...
Interest	1,24,895	...	8,326	1,026,892	1,035,218	2,28,000	...
40.—Subsidized Companies : Land, etc.	6,31,098	2,096	42,213	...	42,213	5,25,000	8,000
41.—Miscellaneous Railway Expenditure	7,89,597	94,250	58,923	...	58,923	7,50,000	90,000
TOTAL	20,00,56,502	4,36,924	13,366,228	6,538,723	19,904,951	20,94,53,000	4,66,000
<b>Irrigation—</b>							
42.—Major Works : Working Expenses	71,82,931	41,36,227	754,610	...	754,610	80,53,000	40,01,000
Interest on Debt	88,53,531	56,83,036	969,105	...	969,105	91,65,000	57,30,000
43.—Minor Works and Navigation	42,78,598	84,65,580	849,612	1,917	851,529	44,72,000	89,65,000
TOTAL	2,03,15,060	1,82,84,843	2,573,327	1,917	2,575,244	2,16,90,000	1,86,96,000
<b>Other Public Works—</b>							
44.—Military Works	1,55,10,922	...	1,034,062	62,607	1,096,669	1,49,00,000	...
45.—Civil Works	72,01,046	5,33,72,214	4,038,217	107,562	4,145,779	88,47,000	5,79,05,000
45 A.—Construction of Railways charged to Provincial or Local Revenues	...	8,19,898	54,659	...	54,659	...	3,99,000
TOTAL	2,27,11,968	5,41,92,106	5,126,938	170,169	5,297,107	2,37,47,000	5,83,04,000
<b>Army Services—</b>							
46.—Army : Effective	17,09,99,003	...	11,399,934	2,926,858	14,326,792	18,20,14,000	...
Non-Effective	98,37,015	...	655,801	2,363,799	3,019,600	1,00,42,000	...
TOTAL	18,08,36,018	...	12,055,735	5,290,657	17,346,392	19,20,56,000	...
<b>Special Defence Works—</b>							
47.—Special Defences (1902)	...	...	...	...	...	3,36,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	54,38,48,621	29,72,90,928	55,075,970	18,361,821	74,437,791	61,07,93,000	30,34,25,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	42,81,898	285,460	...	72,425	...	2,07,17,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	...	53,68,273	357,885	...	...	...	26,99,000
Total Expenditure charged to Revenue	54,38,48,621	29,62,04,553	56,003,545	18,361,821	74,355,365	61,07,93,000	32,14,43,000
<b>Capital Expenditure not charged to Revenue—</b>							
48.—State Railways	4,55,19,860	3,034,657	1,529,344	4,564,001			
49.—Irrigation Works	83,62,673	557,512	6,679	564,191			
TOTAL	5,38,82,513	3,592,169	1,536,023	5,128,196			

ACCOUNTS, 1902-1903.			
INDIA.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs=£1.		
₹	£	£	£
4,55,19,860	3,034,657	1,529,344	4,564,001
83,62,673	557,512	6,679	564,191
TOTAL	5,38,82,513	1,536,023	5,128,196

*Revenues of India, in India and in England—continued.*

ESTIMATE, 1903-1904.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1903-1904.	BUDGET ESTIMATE, 1904-1905.					Increase + Decrease — of Budget, 1904-1905, as compared with Budget Estimate, 1903-1904.	Increase + Decrease — of Budget, 1904-1905, as compared with Revised Estimate, 1903-1904.
Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.		INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.		
				Imperial.	Provincial and Local.					
£	£	£	£	₹	₹	£	£	£	£	£
25,964,700	6,407,300	32,372,000	+ 1,940,600	13,75,86,000	23,15,73,000	24,610,600	6,451,400	31,062,000	+ 630,600	- 1,310,000
10,255,800	...	10,255,800	+ 352,600	15,80,99,000	3,60,000	10,563,900	...	10,563,900	+ 660,700	+ 308,100
3,303,800	1,140,400	4,444,200	+ 25,300	5,22,57,000	...	3,483,800	1,140,800	4,624,600	+ 205,700	+ 180,400
...	3,004,600	3,004,600	+ 700	...	...	...	3,008,500	3,008,500	+ 4,600	+ 3,900
197,700	218,900	416,600	+ 700	32,19,000	49,000	217,800	238,400	456,200	+ 40,300	+ 39,600
28,900	1,193,500	1,222,400	- 37,000	6,62,000	68,000	48,700	1,234,300	1,283,000	+ 23,600	+ 60,600
101,300	...	101,300	+ 6,700	18,93,000	...	126,200	...	126,200	+ 31,600	+ 24,900
15,200	1,032,800	1,048,000	- 9,300	1,22,000	...	8,100	1,056,100	1,064,200	+ 6,900	+ 16,200
35,500	...	35,500	- 44,000	10,00,000	1,55,000	77,000	...	77,000	- 2,500	+ 41,500
56,400	...	56,400	- 3,300	8,00,000	70,000	58,000	...	58,000	- 1,700	+ 1,600
13,994,600	6,590,200	20,584,800	+ 292,400	21,80,52,000	7,02,000	14,583,500	6,678,100	21,261,600	+ 969,200	+ 676,800
803,600	...	803,600	+ 45,700	82,00,000	41,18,000	821,200	...	821,200	+ 63,300	+ 17,600
993,000	...	993,000	- 1,400	95,52,000	58,00,000	1,023,500	...	1,023,500	+ 29,100	+ 30,500
895,800	2,200	898,000	- 82,300	47,56,000	81,66,000	861,500	1,700	863,200	- 117,100	- 34,800
2,692,400	2,200	2,694,600	- 38,000	2,25,08,000	1,80,84,000	2,706,200	1,700	2,707,900	- 24,700	+ 13,300
993,300	54,000	1,047,300	+ 1,300	1,55,84,000	...	1,038,900	17,700	1,056,600	+ 10,600	+ 9,300
4,450,200	95,200	4,545,400	+ 121,100	97,37,000	6,48,50,000	4,975,200	90,800	5,066,000	+ 641,700	+ 520,600
26,600	...	26,600	- 25,000	...	3,18,000	21,200	...	21,200	- 30,400	- 5,400
5,470,100	149,200	5,619,300	+ 97,400	2,53,21,000	6,52,08,000	6,035,300	108,500	6,143,800	+ 621,900	+ 524,500
12,134,300	2,669,000	14,803,300	+ 131,900	19,29,78,000	...	12,865,200	3,159,600	16,024,800	+ 1,353,100	+ 1,221,500
669,400	2,383,600	3,053,000	+ 32,500	98,37,000	...	655,800	2,434,100	3,089,900	+ 69,400	+ 36,900
12,803,700	5,052,600	17,856,300	+ 164,400	20,28,15,000	...	13,521,000	5,593,700	19,114,700	+ 1,422,800	+ 1,258,400
22,400	6,000	28,400	- 91,600	16,00,000	...	106,700	150,000	256,700	+ 136,700	+ 228,300
60,947,900	18,207,500	79,155,400	+ 2,365,200	60,78,82,000	31,55,67,000	61,563,300	18,983,400	80,546,700	+ 3,756,500	+ 1,391,300
1,381,100	...	+ 1,201,200	+ 2,584,700	...	...	...	...	- 1,316,800	+ 66,700	- 2,518,000
179,900	...			...	1,97,52,000	1,316,800	...			
62,149,100	18,207,500	80,356,600	+ 4,949,900	60,78,82,000	29,58,15,000	60,246,500	18,983,400	79,229,900	+ 3,823,200	- 1,126,700

REVISED ESTIMATE, 1903-1904.				BUDGET ESTIMATE, 1904-1905.			
INDIA.		England.	Total.	INDIA.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs 15 = £1.			Amount in Rupees.	Equivalent in £ at Rs 15 = £1.		
Rs	£	£	£	Rs	£	£	£
5,06,94,000	3,379,600	1,287,800	4,667,400	6,90,20,000	4,601,300	1,709,000	6,312,300
80,36,000	535,700	5,500	541,200	1,23,98,000	826,500	6,800	833,300
587,30,000	3,915,300	1,293,300	5,208,600	8,14,18,000	5,427,800	1,715,800	7,143,600

## C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1902-1903.			REVISED ESTIMATE, 1903-1904.			BUDGET ESTIMATE, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	76,740,110	694,805	77,434,915	82,348,100	719,700	83,067,800	79,601,100	547,500	80,148,600
Excess of Revenue over Expenditure charged to Revenue.	...	...	2,069,549	...	...	2,711,200	...	...	918,700
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (Net)	1,303,361	...	1,303,361	...	...	...	1,650,000	...	1,650,000
OUTLAY OF RAILWAY COMPANIES—									
Repayments	847,041	3,012	850,053	1,063,700	7,300	1,071,000	848,100	2,600	850,700
NET			0			0			0
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	59,000	1,290,155	1,349,155	18,200	200,000	218,200	17,200	3,320,100	3,337,300
NET			1,326,635			0			1,207,200
Permanent Debt Incurred—									
Sterling Debt—									
India Stock	...	1,500,000	...	...	1,500,000	...	...	2,500,000	...
Rupce Debt—									
Rupce Loan	1,000,000	...	...	1,333,300	...	...	2,000,000	...	...
TOTAL	1,000,000	1,500,000	2,500,000	1,333,300	1,500,000	2,833,300	2,000,000	2,500,000	4,500,000
NET			1,039,655			2,146,600			3,411,200
Temporary Debt Incurred—									
Temporary Loans	...	3,500,000	3,500,000	333,300	2,000,000	2,333,300	...	2,000,000	2,000,000
NET			0						0
Unfunded Debt—									
Deposits of Service Funds	95,216	...	...	95,700	...	...	94,100	...	...
Savings Bank Deposits	3,392,085	...	...	3,541,100	...	...	3,533,800	...	...
TOTAL	3,487,301	...	3,487,301	3,636,800	...	3,636,800	3,627,900	...	3,627,900
NET			649,383			731,000			688,100
Deposits and Advances—									
Balances of Provincial Allotments	285,460	...	...	1,381,100	...	...	...	...	...
Appropriation for Reduction or Avoidance of Debt	564,700	...	...	586,400	...	...	546,100	...	...
Excluded Local Funds	690,634	...	...	694,700	...	...	672,000	...	...
Railway Funds	54,507	...	...	61,800	...	...	58,800	...	...
Deposits of Sinking Funds	9,504	...	...	9,900	...	...	10,300	...	...
Gold Reserve Fund	264,028	356,085(a)	...	2,465,700	2,566,200(b)	...	123,300	166,800	...
Departmental and Judicial Deposits	16,701,174	...	...	15,201,700	40,900	...	15,007,700	...	...
Advances	13,910,820	68,145	...	4,916,900	...	...	4,122,900	7,500	...
Suspense Accounts	528,619	...	...	208,600	...	...	5,100	...	...
Exchange on Remittance Accounts, net	93	...	...	18,500	...	...	...	...	...
Miscellaneous	89,671	...	...	...	...	...	3,000	...	...
TOTAL	33,999,270	424,230	33,523,500	25,545,300	2,607,100	28,152,400	20,549,300	174,300	20,723,500
NET			1,117,156			1,880,700			0
Carried over	110,536,083	7,412,202	...	114,278,700	7,034,100	...	108,295,500	8,544,500	...

(a) Includes £263,000 remitted from India by means of Council Bills.

(b) Includes £2,200,000 ditto ditto ditto.

## Government of India, in India and in England.

	ACCOUNTS, 1902-1903.			REVISED ESTIMATE, 1903-1904.			BUDGET ESTIMATE, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	56,075,970	18,361,821	74,437,791	60,947,900	18,207,500	79,155,400	61,563,300	18,983,400	80,546,700
— Provincial Surpluses transferred to "Deposits"	285,460	...	285,460	1,381,100	...	1,381,100	...	...	...
— Provincial Deficits charged to "Deposits"	357,885	...	357,885	179,900	...	179,900	1,316,800	...	1,316,800
TOTAL	56,003,545	18,361,821	74,365,366	62,149,100	18,207,500	80,356,600	60,246,500	18,983,400	79,229,900
Excess of Expenditure charged to Revenue, over Revenue—			0			0			0
Railway and Irrigation Capital not charged to Revenue—									
— PAY ON IRRIGATION WORKS	557,512	6,679	564,191	535,700	5,500	541,200	826,500	6,800	833,300
— PAY ON STATE RAILWAYS	3,034,657	1,529,344	4,564,001	3,379,600	1,287,800	4,667,400	4,601,300	1,709,000	6,310,300
PAY OF RAILWAY COMPANIES—									
— Payments for Capital outlay	1,746,024	1,358,899	3,104,923	1,621,400	1,344,900	2,966,300	1,383,100	1,264,900	2,648,000
NET			2,254,870			1,895,300			1,797,300
USED AND DEPOSITED BY RAILWAY COMPANIES—									
— Payments for discharge of Debentures	...	22,520	22,520	...	247,000	247,000	...	2,070,100	2,070,100
NET			0			28,800			0
Permanent Debt Discharged—									
— Floating Debt—									
— India 4 p. c. Stock	...	...	...	...	...	...	...	...	...
— G. I. P. Railway Debentures	...	1,368,800	...	...	600,000	...	...	1,002,100	...
— Floating Debt—									
— 4 p. c. Loans	180	...	...	700	...	...	300	...	...
— 5 p. c. Loans	88,758	...	...	84,000	...	...	84,000	...	...
— 6 p. c. Loans	2,594	...	...	2,000	...	...	2,400	...	...
— Stock Notes	13	...	...	...	...	...	...	...	...
TOTAL	91,545	1,368,800	1,460,345	86,700	600,000	686,700	86,700	1,002,100	1,088,800
NET			0			0			0
Temporary Debt Discharged—									
— Temporary Loans	...	4,000,000	4,000,000	...	3,500,000	3,500,000	333,300	2,000,000	2,333,300
NET			500,000			1,166,700			333,300
Funded Debt—									
— Special Loans	3,374	...	...	300	...	...	300	...	...
— Deposits of Service Funds	78,919	...	...	82,400	...	...	80,800	...	...
— Savings Bank Deposits	2,755,625	...	...	2,823,100	...	...	2,858,700	...	...
TOTAL	2,837,918	...	2,837,918	2,905,800	...	2,905,800	2,939,800	...	2,939,800
NET			0			0			0
Deposits and Advances—									
— Balances of Provincial Allotments	357,885	...	...	179,900	...	...	1,316,800	...	...
— Excluded Local Funds	669,824	...	...	674,500	...	...	657,500	...	...
— Railway Funds	52,744	...	...	68,500	...	...	60,000	...	...
— Gold Reserve Fund	263,000	356,085	...	2,465,700	2,566,200	...	123,300	166,800	...
— Departmental and Judicial Deposits	16,589,506	...	...	15,193,700	...	...	15,061,300	...	...
— Advances	13,975,978	94,211	...	4,765,700	214,800	...	4,118,000	7,900	...
— Suspense Accounts	33,372	...	...	121,700	...	...	2,900	...	...
— Exchange on Remittance Accounts, net	...	...	...	...	...	...	...	...	...
— Miscellaneous	13,655	84	...	20,700	300	...	...	...	...
TOTAL	31,955,964	450,380	32,406,344	23,490,400	2,781,300	26,271,700	21,280,400	174,700	21,455,100
NET			0			0			731,600
Carried over	96,227,165	27,098,443		94,168,700	27,974,000		91,697,600	27,211,000	



## C.—Statement of Receipts and Disbursements of

	ACCOUNTS, 1902-1903.			REVISED ESTIMATE, 1903-1904.			BUDGET ESTIMATE, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward . . .	116,536,083	7,412,202		114,278,700	7,034,100		108,295,500	8,544,500	
Loans and Advances by Imperial Government . . .	687,083	...	687,083	348,400	...	348,400	289,300	...	289,300
Net . . .			17,610			0			500
Loans and Advances by Provincial Governments . . .	679,098	...	679,098	790,300	...	790,300	578,500	...	578,500
Net . . .			87,587			280,500			
Remittances—									
Inland Money Orders . . .	20,266,573	...		21,000,000	...		21,666,700	...	
Other Local Remittances . . .	...	...		990,300	...		579,500	...	
Other Departmental Accounts . . .	406,433	...		735,000			780,900		
Net Receipts by Civil Treasuries from—									
Post Office . . .	674,656	...		686,700	...		602,900	...	
Guaranteed Railways . . .	907,050	...		1,145,700	...		1,032,300	...	
Public Works . . .	2,163,933	...		2,865,700	...		847,400	...	
Net Receipts from Civil Treasuries by—									
Telegraph . . .	59,861	...		102,100	...		184,300	...	
Marine . . .	379,220	...		368,800	...		338,800	...	
Military . . .	11,955,716	...		12,976,800	...		13,091,500	...	
Remittance Account between England and India—									
Gold remitted from India . . .	8,418	497,207		...	3,996,900		...		
Purchase of silver . . .	285,000	...		4,055,000	...		...		
Railway transactions . . .	1,534,498	1,468,307		1,601,500	16,600		2,747,000	2,453,000	
Other . . .	679,038	836,482		685,100	2,506,700		511,900	504,000	
TOTAL . . .	39,410,396	2,801,995	42,212,392	47,212,700	6,610,200	53,822,900	42,383,200	2,957,000	45,340,200
NET . . .			0			1,329,900			
Secretary of State's Bills drawn . . .	...	(a) 18,236,947	18,236,947		(b) 21,500,000	21,500,000	...	16,500,000	16,500,000
TOTAL RECEIPTS . . .	157,312,660	28,451,145		162,630,100	35,144,300		151,544,500	28,001,500	
Opening Balance . . .	11,880,301	6,693,137		12,082,416	5,767,787		11,500,016	7,003,387	
GRAND TOTAL . . .	169,192,961	35,144,282		174,712,516	40,912,087		163,044,516	35,004,887	

(a) In addition to £263,000 for remittance of the Gold Reserve Fund.  
 (b) In addition to £2,200,000 ditto ditto ditto.

G. D. PUDUMJEE,  
 Offg. Deputy Comptroller General

FORT WILLIAM,  
 FINANCE AND COMMERCE DEPARTMENT;  
 March 23, 1904.

## Government of India, in India and in England—continued.

	ACCOUNTS, 1902-1903.			REVISED ESTIMATE, 1903-1904.			BUDGET ESTIMATE, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	96,227,165	27,098,443		94,168,700	27,974,000		91,697,600	27,211,000	
Grants and Advances by Imperial Government	669,473	...	669,473	481,900	...	481,900	238,500	...	238,500
NET			0			133,500			0
Grants and Advances by Provincial Governments	591,511	...	591,511	509,800	...	509,800	616,200	...	616,200
NET			0			0			37,700
Remittances—									
Inland Money Orders	20,239,262	...		21,000,000	...		21,666,700	...	
Other Local Remittances	352,630	...		689,000	...		579,500	...	
Other Departmental Accounts	374,948	...		735,000	...		780,900	...	
Payments into Civil treasuries by—									
Post Office	674,688	...		686,700	...		602,900	...	
Guaranteed Railways	997,050	...		1,145,700	...		1,032,300	...	
Public Works	2,244,559	...		2,770,100	...		847,400	...	
Issues from Civil treasuries to—									
Telegraph	62,355	...		102,100	...		184,300	...	
Marine	376,807	...		368,800	...		338,800	...	
Military	11,955,716	...		12,976,800	...		13,091,500	...	
Remittance Account between England and India—									
Gold remitted from India	500,273	...		3,996,900	...		...	...	
Purchase of Silver	...	285,000		...	4,055,000		...	...	
Railway transactions	1,452,139	1,550,666		16,600	1,601,500		2,453,000	2,747,000	
Other	1,930,948	442,386		2,070,600	278,200		1,084,600	350,600	
TOTAL	41,161,375	2,278,052	43,439,427	46,558,300	5,934,700	52,493,000	42,661,900	3,097,600	45,759,500
NET			1,227,035			0			419,300
Secretary of State's Bills and	(a) 18,461,021	...	18,461,021	(b) 21,493,800	...	21,493,800	16,769,700	...	16,769,700
GRAND DISBURSEMENTS	157,110,545	29,376,495		163,212,500	33,908,700		151,983,900	30,308,600	
Closing Balance	12,082,416	5,767,787		11,500,016	7,003,387		11,060,616	4,696,287	
GRAND TOTAL	169,192,961	35,144,282		174,712,516	40,912,087		163,044,516	35,004,887	

(a) In addition to £263,000 for payment from the Gold Reserve Fund.

(b) In addition to £2,200,000 ditto ditto ditto.

O. T. BARROW,  
Comptroller General.E. N. BAKER,  
Secretary to the Government of India.

**D.—Account of Provincial and Local Savings charged to, Revenue, and at the disposal of Provincial Governments under their Provincial Settlements.**

**Provincial and Local Balances.**

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N. W. Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.	Estimated Balance at end of year.
	R	R	R	R	R	R	R	R	R	R	R	R	
<b>Accounts, 1902-1903.</b>													
Balance at end of 1901-1902	1,40,235	27,12,879	1,51,21,688	8,53,807	68,77,732	59,56,009	30,63,875	1,42,342	85,11,190	84,38,926	6,12,670	5,24,31,353	34,00,000
Added in 1902-1903	23,020	...	...	11,65,036	10,71,643	2,05,125	11,60,463	...	3,54,025	...	3,02,586	42,81,898	1,00,000
Spent in 1902-1903	...	6,540	32,59,557	...	...	...	...	4,088	...	20,98,088	...	53,68,273	50,000
Balance at end of 1902-1903	1,63,255	27,06,339	1,18,62,131	20,18,843	79,49,375	61,61,134	42,24,338	1,38,254	88,65,215	63,40,838	9,15,256	5,13,44,978	34,00,000
<b>Revised Estimate, 1903-1904.</b>													
Balance at end of 1902-1903 (by Accounts)	1,63,255	27,06,339	1,18,62,131	20,18,843	79,49,375	61,61,134	42,24,338	1,38,254	88,65,215	63,40,838	9,15,256	5,13,44,978	34,00,000
Added in 1903-1904	11,000	...	...	12,92,000	84,53,000	41,45,000	8,88,000	26,000	56,02,000	2,01,000	99,000	2,07,17,000	1,00,000
Spent in 1903-1904	...	9,00,000	17,99,000	...	...	...	...	...	...	...	...	26,99,000	50,000
Balance at end of 1903-1904	1,74,255	18,06,339	1,00,63,131	33,10,843	1,64,02,375	1,03,06,134	51,12,338	1,64,254	1,44,67,215	65,41,838	10,14,256	6,93,62,978	46,00,000
<b>Budget Estimate, 1904-1905.</b>													
Balance at end of 1903-1904 (by Revised Estimate)	1,74,255	18,06,339	1,00,63,131	33,10,843	1,64,02,375	1,03,06,134	51,12,338	1,64,254	1,44,67,215	65,41,838	10,14,256	6,93,62,978	46,00,000
Spent in 1904-1905	21,000	8,09,000	39,19,000	4,72,000	36,26,000	28,24,000	26,84,000	16,000	35,75,000	15,03,000	3,03,000	1,97,52,000	1,00,000
Balance at end of 1904-1905	1,53,255	9,97,339	61,44,131	28,38,843	1,27,76,375	74,82,134	24,28,338	1,48,254	1,08,92,215	50,38,838	7,11,256	4,96,10,978	33,00,000

G. D. PUDUMJEE,  
Offg. Deputy Comptroller General.

O. T. BARROW,  
Offg. Comptroller General.

E. N. BAKER,  
Secretary to the Government of India.

FORT WILLIAM,  
FINANCE AND COMMERCE DEPARTMENT;  
March 23rd, 1904.

# E.—Abstract Statement of the Receipts and Disbursements of the Government of India in India and in England.

Revenue and Expenditure.		Accounts, 1902-03.				Revised Estimate, 1903-04.		Budget Estimate, 1904-05.	
		Revenue.	Expenditure.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.
Revenue Heads.		£	£	£	£	£	£	£	£
Principal Heads of Revenue.	Land Revenue (excluding that due to Irrigation)	18,416,845	747,192	2,909,480	14,780,173		15,451,100		15,517,700
	Opium	4,498,438	3,085	1,048,483	2,846,870		3,519,700		2,947,800
	Salt	6,184,405	252,472	345,891	5,580,042		4,550,500		4,493,100
	Stamps	3,473,711	39,309	109,308	3,325,094		3,424,100		3,479,800
	Excise	4,420,642	42,462	189,184	4,194,990		4,660,500		4,750,600
	Provincial Rates	2,747,390	5,941	41,882	2,699,567		2,755,100		2,787,500
	Customs	3,077,636	147,789	161,335	3,668,512		3,037,630		3,639,000
	Assessed Taxes	1,410,428	7,750	24,150	1,378,522		1,183,400		1,234,500
	Forest	1,298,103	3,074	751,783	543,246		604,200		539,700
	Registration	313,587	928	171,845	140,814		151,000		151,800
	Tributes	613,715	31,720	—	581,995		413,800		409,000
	Total	47,380,900	1,281,728	6,353,341	39,745,831		40,367,000		39,945,400
Total deductions from Revenue			7,635,069						
Expenditure Heads.									
Debt Services	Interest	867,667	1,832,685			965,018		881,600	807,300
Commercial Services	Post Office	1,429,935	1,346,778		83,157		65,900		35,610
	Telegraph	876,979	909,742			32,763		90,900	163,500
	Railways	20,133,900	19,904,951		228,949		854,600		354,700
	Irrigation	2,768,990	2,575,244		193,746		202,100		255,100
Other Public Works	Military	38,301	1,095,669			1,058,368		1,004,500	1,018,300
	Civil	448,640	4,200,438			3,751,798		4,066,400	4,045,100
Mint	Mint	411,238	424,014			12,776		95,100	36,000
Civil Departments	Civil Departments	1,322,388	11,680,243			10,366,855		10,364,600	11,325,500
Miscellaneous Civil Services	Superannuation	201,303	2,815,519					2,649,100	32,697,000
	Exchange	31,571	...		31,571		54,400		69,900
	Miscellaneous	338,421	592,737			254,316		63,400	70,900
	Other heads	59,692	1,085,734			1,026,042		970,500	966,900
Famine Relief and Insurance	Famine Relief	...	321,509			321,509		20,400	
	Other heads	...	661,067			661,067		862,800	925,400
Army Services	Effective	988,256	14,326,792			13,338,536		13,851,000	15,234,000
	Non-effective	136,734	3,019,600			2,882,866		2,924,200	2,981,000
	Special Defences (1902)	...	...					28,400	256,700
Total		77,434,915	74,437,701		2,997,124		3,912,400		398,130
Provincial Adjustments	Surplus		—		—		1,201,200		—
	Deficit		72,425		72,425		—		1,316,800
Total		77,434,915	74,510,126		3,069,549		2,711,200		918,700
Surplus					3,069,549		2,711,200		918,700
Capital Account	Railway and Irrigation Capital not charged to Revenue:—								
	Capital raised through Companies towards outlay on State Railways				(net)	1,303,361			1,650,000
	Capital raised and deposited by Railway Companies				(net)	1,316,635			1,267,200
	Outlay on Irrigation Works					564,191		28,800	833,300
	Outlay on State Railways					4,504,001		541,200	6,310,300
	Outlay of Railway Companies				(net)	2,254,870		1,895,300	1,797,300
Debt, Deposits, Advances, and Remittances	Permanent Debt				(net)	1,039,655		2,146,600	3,411,200
	Temporary Debt				(net)		500,000		333,300
	Unfunded Debt				(net)	649,383		731,000	688,100
	Loans and Advances by Imperial Government				(net)	17,619		133,500	50,800
	Loans and Advances by Provincial Governments				(net)	87,587		280,500	37,700
	Deposits and Advances				(net)	1,117,156		1,880,700	731,600
	Remittances				(net)		1,227,035		419,300
	Secretary of State's Bills drawn					18,236,947		21,500,000	16,500,000
	Secretary of State's Bills paid						18,461,021		16,769,700
Cash Balance	Opening Balance				26,847,883	27,571,118	30,579,900	29,926,700	24,486,000
	Closing Balance				18,573,438	17,850,203	17,850,203	18,503,493	15,750,503
Total					45,421,321	45,421,321	48,430,103	48,430,103	42,236,503

G. D. PUDUMJEE,

O. T. BARROW,

E. N. BAKER,

Offg. Deputy Comptroller General.

Offg. Comptroller General.

Secretary to the Government of India.

FORT WILLIAM,  
FINANCE AND COMMERCE DEPARTMENT;  
March 23rd, 1904.

## APPENDIX II.

Memorandum by the Hon'ble Major-General Sir Edmond Elles, K.C.B., on Military, Military Works, Special Defences, and Marine Expenditure for the years 1903-1904 and 1904-1905.

The estimates with which the Military and Marine Department of the Government of India is concerned are:—

- I.—The Indian Military Estimates.
- II.—The Home (India) Military Estimates.
- III.—The Military Works Estimates.
- IV.—Special Defences.
- V.—The Marine Estimates.

I will deal with them in this order.

2. Taking the Indian and the Home (India) Military Estimates together, the net expenditure in 1904-1905 will, it is estimated, be more than that provided in the Budget for 1903-1904 by £1,562,700.

The main causes of this excess are:—

In the Indian Estimates—

(I) Increased pay of the British soldier	74 lakhs.
(II) Provision for Sikkim-Thibet Mission, Aden Delimitation and Seistan Boundary Commissions	49 "
	<u>£</u>
	123 lakhs = 820,000

In the Home Estimates—

(III) Provision of 71,574 new pattern rifles,	297,800
(IV) Provision of 3 Horse and 18 Field Artillery Batteries of the new field gun	500,000 = 797,800
TOTAL	<u>1,617,800</u>

The increased pay of the British soldier was dealt with in para. 2 of my Memorandum on the Budget of 1902-1903 and comes into force from the 1st April. Necessary provision has been made for the Sikkim-Thibet Mission, Aden Delimitation and Seistan Boundary Commissions, the duration of which is at present uncertain. The provision of 71,574 new rifles will enable us to arm the field army with the most improved rifle of the charger loading type. Experience in South Africa proved the necessity for re-arming our Field Artillery with a Quick firing gun carrying a heavier shell in the case of the Field Artillery and giving greater mobility and rapidity of fire in the case of the Horse Artillery. The War Office having offered to give priority to the Indian Government in the provision of these guns, the offer was accepted, it being especially desirable at the present juncture that the Army in India should be equipped with the most modern weapons.

3. Before dealing with the Estimates in detail I will refer to the measures carried out or in progress during the present year for improving the efficiency of the Army and also to those which we propose to continue or initiate during the ensuing financial year.

Following the same headings as last year, my remarks will be recorded under Field Army, Frontier Defence, Frontier Railways, Internal Defence, Coast Defence, Ordnance Factories and General requirements.

*Budget 1903-04.*

4. The following items have been or are being carried out as proposed:— *Field Army.*
- (i) Increase of Reserve of Military Hospital Assistants from 20 to 25 per cent.



- (2) Organisation of 12 Mule Corps with full complement of British and Native Commissioned and Non-Commissioned Officers.
- (3) Substitution of horse for bullock draught in the 4 existing Heavy Batteries and conversion of 2 garrison companies into Heavy Batteries with bullocks.
- (4) Addition of 110 officers to the Indian Army.
- (5) Formation of Mounted Sapper Detachment.

*Re-organisation of the Madras Army.*—Three other regiments of Madras Infantry, viz., the 76th, 82nd, and 87th were reorganised during the past year, as also the two remaining regiments of Madras Cavalry, now the 26th and 27th Light Cavalry. Another double Company of the 71st Coorgs consisting of Tamils has been mustered out and replaced by Coorgs, leaving one double Company only to be replaced by the latter class, when the regiment will become purely Coorg in its composition.

*Re-organisation of the 9th Bhopal Infantry.*—This regiment has now been re-organised as to its composition, and given the same strength and constitution as an Infantry regiment of the Bengal Command, in order to render it more efficient. A proposal is also under consideration to delocalise it.

*Re-organisation of the 5th, 17th and 18th Infantry and 12th Pioneers.*—It became necessary for various reasons to make certain changes in the class constitution of these regiments. The 12th has moreover been converted into a Pioneer Battalion and linked with the 48th Pioneers.

*Re-organisation of the Hyderabad Contingent.*—This has now been carried out, the Cavalry being transferred to the Bombay Command, and the Infantry to the Madras Command. The 4 batteries of Field Artillery have all been broken up and converted into Ammunition Columns.

Frontier Defence.

The Quetta-Nushki line has been under construction.

Internal Defence.

*Rearmament.*—The supply of '303" rifles to all troops, volunteers and reservists will be complete when the rifles due from home this year are received.

Ordnance Factories.

The programme in regard to expenditure on Ordnance Factories has practically been carried out.

General Requirements.

The following measures have been or are being carried out:—

- (1) Increase to Leave Reserve of Military Assistant Surgeons from 15 to 20 per cent.
- (2) Increase in the establishment of the Queen Alexandra's Military Nursing Service for India by 16 nurses.
- (3) Owing to the increase in the pay of the R. A. M. C. the pay of the I. M. S. Officers in military employ has been increased at an estimated annual cost of Rs. 3,70,000.
- (4) Reorganisation of the Army Remount Department.
- (5) Expansion of Grass and Dairy Farms.
- (6) Separation of the Burma District from the Madras Command.
- (7) Establishment of a School of Cookery at Poona and appointment of Sergeant Cooks at hill stations.

*Machine Guns.*—Further steps have been taken towards providing an adequate number of machine guns for the army in India. Seventy of these guns have been ordered during the past year at a cost of Rs. 1,54,375, which has been met from savings due to the absence of troops in Somaliland and China and from other military savings.

*Supply and Transport, Organisation of transport.*—The proposal to organise twelve corps of mule transport referred to last year has received the sanction of the Secretary of State for India, and has been partly carried out. It will be completed next year and a sum of Rs. 76,500 has been provided in the estimates for the purpose. A similar organisation has been undertaken in Burma. The number of elephants kept for military transport has been reduced, and the savings thus resulting have been applied to an increase in the complement of mules in India.

With the co-operation of His Honour the Lieutenant-Governor of the Punjab great strides have been made in the registration of transport for war and in maturing a scheme which, under the Punjab Military Transport Act, will admit of the rapid collection of transport animals in emergency with the least possible inconvenience or hardship to the civil population.

The organisation of transport which has been in progress during the last four years has during the past year and a quarter been tested at the Delhi manœuvres and in Somaliland. At Delhi the efficiency of the organised corps was very marked and the number of casualties was far below those experienced on any similar occasion in the past. In Somaliland the good effects of organisation have been still more remarkable. The Indian camels, instead of dying at a ruinously rapid rate as has occurred in all previous campaigns, are, under their "silladar" drivers and with a military organisation, enduring the hardships of the service in a remarkable way; and their efficiency is the subject of very favourable comment by Sir Charles Egerton and other officers with the force.

*Marine Estimates.*—As noted last year the defence squadron previously maintained at Bombay at a cost of £59,000 annually was abolished at the end of 1902-03. The vessels of the flotilla were disposed of during the current year. The turret ships *Magdala* and *Abyssinia* and the hulk *Tenasserim* were sold. The two gunboats *Assaye* and *Plassy* and four of the torpedo boats were sent to England and are being disposed of through the agency of the Admiralty; and the three remaining torpedo boats are kept in reserve at Bombay.

Proposals for improving the position of the officers, Executive and Engineer, of the Royal Indian Marine, were submitted for the consideration of His Majesty's Government. The Secretary of State has sanctioned those for improving the position and furlough rules of the executive officers but those for the Engineer officers are still under consideration.

In addition to their usual trooping work the Royal Indian Marine vessels have been employed for the conveyance of troops, animals, etc., between India and Somaliland. Eighteen hired transports were also taken up and fitted in the Royal Indian Marine dockyards for this service. The Royal Indian Marine Ship *Hardinge* has been employed during part of the year as a hospital ship for the conveyance of the sick from Somaliland to India.

#### *Budget 1904-05.*

5. *Increase of the scales of Army Signalling equipment.*—The increase is *Field Army.* considered necessary with a view to bring the signalling equipment up to the level of modern requirements. The total cost involved is Rs 1,22,510 initial (Rs 90,244 Home and Rs 32,266 Indian) and Rs 19,659 annual recurring. A sum of Rs 90,244 has been provided in the Home Estimates for 1904-05.

*Re-introduction of signalling into all batteries of horse, field, heavy, and mountain artillery.*—This involves (a) issue of signalling equipment to all batteries, and (b) addition of men and issue of horses and saddlery to certain batteries of Royal Horse Artillery and Royal Field Artillery.

The total cost involved is:—

(a) Initial Rs 23,393 (Home Rs 3,613 and Indian Rs 19,780).

Annual recurring Rs 5,571.

(b) Initial Rs 1,97,456 (Home Rs 22,185 and Indian Rs 1,75,271).

Annual recurring Rs 2,06,281.

Pending the Secretary of State's sanction the following provision has been made in the Estimates for 1904-05:—

(a) Rs 23,393 (Home Rs 3,613, Indian Rs 19,780) for initial expenditure.

(b) Initial Rs 1,97,456 (Home Rs 22,185, Indian Rs 1,75,271). Recurring Rs 50,000.

*Re-organisation of artillery.*—It has been proposed to raise certain batteries to the higher establishment with a view to enable them to mobilise at the

field service strength without extraneous assistance. The total cost involved is Rs. 6,59,762 initial (Military Rs. 5,67,762, and Military Works Rs. 92,000) and Rs. 1,78,467 annual recurring. A sum of Rs. 3,00,000 has been provided in the Indian Estimates for 1904-05 for purchase of horses and saddlery.

*Rearmament.*—A further supply of 28,936 rifles is necessary to complete the ordnance reserves and 21,574 of these have been ordered during 1904-05 at a cost of Rs. 14,67,000. Meanwhile the home authorities have now adopted a modified pattern of the Lee Enfield rifle, with a short barrel and a magazine mechanism arranged for loading with a clip or charger. The alteration of the rifles in use in India to the new pattern will be taken up shortly, and as a preliminary to that measure the Secretary of State has arranged to send out 50,000 of the new pattern from home in addition during 1904-05, at a cost of Rs. 30,00,000.

*Rearmament of horse and field artillery.*—After protracted trials the War Office authorities have just adopted new patterns of guns for field and horse artillery. Both of these guns are quick firers, the latter a 12½ pr. and the field artillery gun an 18½ pr. The rearmament of the batteries in India is a matter of urgent necessity, for the guns now in use have done long service and are not up to the requirements of modern conditions. Arrangements have been made to obtain twenty-one batteries next year, *vis.*, 18 field and 3 horse batteries at a cost of £500,000.

*Addition of 36 horses to each British Cavalry regiment in India.*—In order to allow of British Cavalry regiments being mobilized without drawing on other mounted corps or on remount depots to complete their field service strength of horses we have decided to add 36 horses to each of the nine regiments in India, at an initial cost of Rs. 3,50,766 and a recurring cost of Rs. 1,40,101. For the initiation of this scheme a sum of Rs. 2,75,765 has been included in the budget for 1904-05.

*Increase to the Native Army Reserves.*—The Native Army Reserve now consists approximately of 24,500 men, but this number is not adequate to meet the heavy drain which extensive operations would entail, and the Secretary of State has sanctioned the reserve being raised gradually to 50,000 men in a series of years. A provision of 3 lakhs has been made in the estimates.

*Pioneer Battalion of Hazaras.*—The question of employing Hazaras more largely in our Native Army has for some time been under consideration. They are good labourers and with their soldierly qualities are expected to make excellent Pioneers. The Secretary of State has accordingly been asked to sanction the formation of a Pioneer Battalion composed exclusively of Hazaras.

*Cordite factory.*—The anticipation that cordite would be actually manufactured before the end of 1903 has not been realised. The factory will, however, be in working order during the next financial year, and provision has been made in the estimates of that year to meet the cost of the complete staff required.

*Gun-carriage factory, Jubbulpore.*—It is hoped that this factory will be completed shortly. Meanwhile acting on the best expert advice in England, it has been found necessary to provide a further sum of £5,000 for machinery. This amount has been provided in the home ordnance estimates of 1904-05.

*Rifle factory, Ishapore.*—It is not anticipated that the factory will be sufficiently advanced to admit of its being in full working order during next financial year, but all machinery has now been ordered and will be erected in the course of the year. Manufacture will be commenced and the conversion of the existing Lee Enfield rifles to charger loading will be carried out concurrently.

*Rolling mills, Ishapore, and field gun factory at Cossipore.*—Satisfactory progress has been made in the preparation of these two factories. An additional sum of £4,020 has been provided in the estimates of 1904-05 for machinery for the gun factory, and in both cases the buildings will be got ready and machinery will be for the most part erected during that year.

*Corps of Indian coast artillery.*—The Secretary of State's sanction to the scheme was asked for in our despatch of 5th March 1903, but has not yet been received. The estimated cost to India of its share of the

Ordnance Fac-  
tories.

Coast Defences.

proposals is Rs 1,47,000 initial, and Rs 3,41,000 annual; out of this a sum of Rs 3,40,000 (Rs 1,20,000 for initial and Rs 2,20,000 for recurring expenditure) was provided in the estimates of 1903-04, pending Secretary of State's sanction. This has lapsed. In anticipation of the Secretary of State's sanction a sum of Rs 1,27,000 (Rs 27,000 for Military initial and Rs 1,00,000 for Military Works expenditure on buildings) has been made in the estimates for 1904-05.

*Increase to the establishment of the Indian Nursing Service*—The Secretary of State sanctioned the addition of 16 nurses to the Indian Nursing Service during 1902-03 and of the same number during 1903-04. A further addition of 7 nurses during 1904-05 has now been sanctioned, thus completing the increase which was inaugurated in 1901. For this purpose Rs 10,589 has been provided in the military estimates of the ensuing year. General requirements.

*Reorganisation of the Remount and Horse Breeding Departments*.—As stated last year the whole control of horse and mule breeding operations has now been transferred to the Army Remount Department. The new Government run for young horse stock near Shahpur in the Jhelum canal colony has been started, and the scheme for granting land to colonists on the canal subject to the condition that they shall keep a brood mare has been successfully inaugurated. A large number of eligible colonists have come forward and in another year or two the results ought to be apparent in the stock on the Government run. We are about to begin the preparation of the second run where a large number of young mule stock will be kept. This measure is no less important than the rearing of horse stock, for while the demand for mules annually increases, the supply does not keep pace. During the present spring the numbers procurable at the fairs of Northern India have been so much below our requirements that we have been obliged to arrange for considerable purchases from Persia, South America and South Africa. The mules so obtained are of excellent class but they are necessarily more expensive than indigenous animals.

The importance of fostering the pure eastern breeds of both horses and donkeys has led us to propose to the Secretary of State the establishment of two small stud farms one at Ahmednagar, the other at the Shahpur depôt. So far as horses are concerned these studs will be particularly devoted to breeding pure bred Arabs and Kathiawaris, Dekkhanis, and other pure Indian breeds.

*Establishment of a Staff College in India*—His Excellency the Commander-in-Chief considers it essential that candidates for staff employ in India (whether for British or Indian service) should be more highly trained than at present and that the means of obtaining such training should be provided in India itself. The staff college at Camberley being unable to provide for more than a portion of the wants of India, and also being unable from various causes to attract the best available officers, it is proposed that an Indian Staff College should be established at Quetta, open to officers of both the British and Indian services. The total cost involved in the proposal is estimated at Rs 6,33,440, initial (Military Rs 17,000 and Military Works Rs 6,16,440) and Rs 69,892 annual recurring. Pending the Secretary of State's sanction a sum of Rs 2,00,000 has been provided in the Military Works estimates for 1904-05.

*Inspector General of Volunteers*.—In 1901 the Secretary of State sanctioned the appointment of an Inspector General of Volunteers in India as an experimental measure for three years. This period will expire in August next, and as the appointment has proved the success anticipated, the sanction of His Majesty's Government has been asked to its continuance as a permanent arrangement.

*Peace strength of Madras and Bombay Infantry*.—At present the peace strength of Infantry regiments of the Madras and Bombay Commands is 832 and 816, respectively, out of which they have to furnish the strength of 752 at which Indian Infantry takes the field. Owing to sickness, unfitness, depôt requirements, etc., they cannot, however, take the field at the authorised strength without depleting their linked battalions to such an extent as to render the latter ineffective at a time their services are likely to be most required. A proposal is therefore under consideration to raise the peace strength of Madras



and Bombay Infantry, with certain exceptions, to the Punjab-Bengal strength of 912 of all ranks.

*Proposed revision of the present system of promotion in the Indian Army.*—With a view to the greater efficiency of the Indian Army, proposals have been made this financial year for a revision of the present system of promotion of officers. These proposals involve an extra expenditure of about Rs. 1,00,340 and provision for this amount has been made in the estimates of 1904-05.

*Redistribution of Staff Officers in military districts in India.*—With a view to the better distribution of work connected with the duties of the district staff and to enable officers so employed to devote more of their time to work out of doors and in the field, an increase of staff officers has been sanctioned this financial year. To meet the extra cost provision has been made in the estimates of 1904-05 for over Rs. 60,000.

*Seconding and replacement of officers.*—Sanction has been accorded to the seconding of all officers taken from regiments of the Native Army for employment in any civil or political capacity, or with any department of the Army, or for oversea expeditions in extra regimental employment, or for any employment under the Imperial or a Colonial Government. With a view to carrying out this measure, the Secretary of State has been asked to send out 57 officers, and provision on this account has been made in the estimates of 1904-05 for Rs. 52,000.

General Remarks.

*Marine.*—Funds have been allotted for the completion during the ensuing year of the new vessel, which is being built to replace the *Clive*. The total cost of the vessel (which will be called the *Dufferin*) will be £205,000, of which £100,000 was provided this year.

*Re-numbering of the regiments of the Indian Army.*—With the abolition of the Presidential system, the old numbering of regiments on a Presidential basis under which several corps often had the same number became anomalous and inconvenient. The regiments of the Indian Army have accordingly been numbered consecutively throughout. Every endeavour has been made to meet the wishes of regiments as to their titles and to preserve their distinguished traditions. In many cases old titles in connection with previous service or former eminent commanders have been revived.

*Somaliland.*—The Army in India has continued to supply, as required, men, supplies, munitions of war, etc., for the operations in Somaliland, the whole cost being borne by His Majesty's Government. The re-organised transport and more especially the Silladar Camel Corps have been tried for the first time.

*China.*—The Indian Army now furnishes at the expense of the War Office five regiments for permanent Colonial garrisons. In addition we now have 2 regiments of Indian Infantry in North China and an additional Battalion at Hongkong. The whole cost of these three additional battalions is also borne by the War Office.

*Aden delimitation.*—The Indian Army has furnished the necessary escorts for the delimitation of the Arab Hinterland.

*Sikkim-Thibet Mission.*—The escort of this mission has carried out its operations at an altitude which has never before been attempted in winter. The troops have well withstood the rigour of the climate owing to the special provision made for their welfare. One detachment was withdrawn from Kambajong by a pass over 17,000 ft. high in December. The climate has been a severe test of our Indian troops.

6. I give below a statement showing the total military expenditure under the Indian Military Budget, the Military Works Budget including special defences and the Home (India) Budget for the past 8 years, in view to comparing the military expenditure with the total revenue. This statement shows that whereas the percentage of total military expenditure to revenue for the first period of four years was 24.70, the percentage for the last period of four years is only 21.08.

Military Expenditure from 1896-97 to 1903-04.



*Statement showing the proportion of net Military and Military Works, including Special Defence Works, expenditure (Indian and Home) to General Revenues for the eight years 1896-97 to 1903-04.*

YEARS.	1 Total Revenue.	2 Total Expenditure.	3 Net Military Expenditure.	4 Net Military Works and Special Defence Expenditure.	5 Percentage of Col. 3 to Col. 1.	6 Percentage of Cols. 3 and 4 to Col. 1.
	£	£	£	£		
1896-97	62,621,932	63,758,614	15,091,485	786,211	24.09	25.35
1897-98	64,257,207	67,830,014	17,233,296	756,011	26.81	27.99
1898-99	67,595,815	64,954,942	15,385,042	772,467	22.76	23.90
1899-1900	68,637,154	65,862,541	14,165,743	802,656	20.63	21.80
4 Years	263,112,118	262,406,111	61,875,566	3,117,345	23.52	24.70
1900-01	75,272,291	73,602,087	14,265,525	754,051	18.95	19.95
1901-02	76,344,525	71,394,282	14,786,342	917,140	19.36	20.56
1902-03	77,434,915	74,365,366	16,221,402	1,058,368	20.95	22.32
1903-04	83,067,800	80,356,600	16,784,100	1,032,900	20.20	21.44
4 Years	312,119,531	299,718,335	62,057,369	3,762,459	19.88	21.08
TOTAL	575,231,649	562,124,446	123,932,935	6,879,804	21.54	22.73

### I.—Indian Military Estimates.

*Revised Estimates, 1903-1904.*

7. The Revised Indian Military estimates for 1903-1904, compared with the Budget for that year, show an increase of **Rs 18,93,000** caused by an increase in receipts of **Rs 11,17,000** and an increase in expenditure of **Rs 30,10,000**.

The increase in receipts is chiefly due to credit from the Imperial Government for the peace equipment of native troops on service in China over and above the amount included in the accounts for 1902-1903; for Europe stores issued from stock to Somaliland and China; for Mounted Infantry ponies sent to Somaliland; to larger sales of Ordnance Stores; and to increased contributions towards Indian Military Service Family pensions.

8. The more important causes which have led to an increase in expenditure have been the following:—

- (a) Extra expenditure on account of the following Services amounting to **Rs 72,97,000**:—
  - (i) Military Charges in connection with the Sikkim-Thibet Mission, **Rs 45,00,000**, including **Rs 4,00,000** on account of road-making operations in the Teesta Valley;
  - (ii) Military Escort with the Aden Delimitation Commission **Rs 25,71,000**; and

- (iii) Military Escort with the Seistan Boundary Commission, R2,26,000.
- (b) Cost of special expenditure to be incurred in India against the Military Estimates from savings due to the absence of troops in China and Somaliland account for R13,29,000.
- (c) Special military expenditure in India to be met from lapses from schedule items provided for in the India Military Budget amount to R2,49,000.
- (d) More supernumerary officers as candidates for the Indian Army, and more Unattached List officers than provided for, R1,66,000.
- (e) More charges for conveyance of troops and stores, R4,60,000.
- (f) Transfer of the control of Breeding Operations from the Civil Veterinary Department to the Army Remount Department, and the consequent reconstitution of the latter Department, account for an increase of R2,84,000.
- (g) Mounted Infantry ponies purchased in replacement of those sent to Somaliland amount to R2,32,000.
- (h) Reconstitution of certain Native Corps of the Madras Command have caused an increase of R2,17,000, and non-effective charges in excess of the amount included in this amount, an increase of R1,69,000.
- (i) Arrear charges on account of the Delhi Durbar account for R38,000.
- (j) Arrear charges on account of Camps of exercise and manoeuvres amount to R1,83,000.
- (k) The deduction made in the Indian Budget owing to an excess provision in the Home Estimates not being necessary has accounted for an increase of R1,00,000.
- (l) A sum of R2,81,000 has been sanctioned for the purchase of mules in Persia and South America in addition to a sum of R40,000 to be met from savings on account of the absence of troops in China and Somaliland.

9. On the other hand, there have been decreases of expenditure under certain heads, the more important of which are the following:—

- (a) Savings in pay and subsistence charges on account of troops serving in China and Somaliland, R29,32,000.
- (b) Less expenditure for food-supplies and grass cultivation, R10,86,000.
- (c) Lapses expected on account of schedule items so far as known at present, R7,19,000.
- (d) Smaller expenditure is anticipated to the extent of (i) R3,50,000 in the Ordnance Department, and (ii) R1,00,000 under Medical.
- (e) The difference between the credits taken by debit to Imperial Government for the value of local stores issued from stock, and also for the peace equipment of Native Troops employed in China, and the amounts likely to be spent on their replacement during the current financial year, accounts for a net decrease of R6,56,000.
- (f) Smaller charges for the garrisons beyond the North-West Frontier, and the Gilgit Agency, mainly due to the withdrawal of regular troops from Wano and certain posts in the Tochi Valley and to less feed charges on account of the Chitral and Malakand garrisons, account for R3,55,000.
- (g) Saving in the provision made for special items, apart from schedule items, such, for instance, as increased pay to officers of the R. A. M. Corps, charges for the Brigade Staff, Royal Horse and Field Artillery, and for the reorganisation of Silladar Camel Corps, etc., amount to R2,86,000.

- (h) R4,25,000 has been saved by the short strength of medical officers and subordinates and troops.
- (i) Savings consequent on the reorganisation of the Hyderabad Contingent in excess of the amount for which credit was taken in the Budget amount to R1,40,000.
- (j) A sum of R3,30,000 was over-estimated for the purchase of remounts in the Budget.
- (k) R1,20,000 represents less Sea Transport charges, chiefly due to coal having been paid for in England.

*Estimates, 1904-1905.*

10. The estimates for 1904-1905, in the net, amount to R19,47,56,000, or R1,38,35,000 more than the Budget for 1903-1904. This is due to a decrease in receipts of R66,000 and an increase in expenditure of R1,37,69,000.
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|--|--|
| <p>Comparison—<br/>Budget for 1903-1904<br/>and<br/>Estimates for 1904-1905.</p> |  |
|--|--|

The decrease in receipts is due chiefly to less sales of malt liquor being anticipated.

The more important causes of increase in expenditure are the following :—

- (a) Service pay to British soldiers, including those on the Unattached List and with Departments accounting for R74,08,000.
- (b) Larger provision for conveyance of troops and stores with reference to past actuals, R5,50,000.
- (c) Extra expenditure on account of the following services amount to R48,90,000 :—
  - (i) Sikkim-Thibet Mission, R36,00,000.
  - (ii) Military Escort with the Aden Delimitation Commission, R11,29,000.
  - (iii) Military Escort with the Seistan Boundary Commission, R1,61,000.
- (d) Larger provision to the extent of R3,81,000 has been made for Breeding Operations in the Army Remount Department.
- (e) Pay of officers of the Indian Medical Service having been increased has caused an extra expenditure to the extent of R2,15,000.
- (f) Provision to the extent of R4,52,000 has been made for the local purchase of stores and tools, and cost of erecting machinery in connection with the steel plant and rolling mills at Ishapore; R1,00,000 for the revision of the present system of promotions in the Indian Army; R3,00,000 for the increase of the strength of the Native Army Reserves up to 50,000 men; R1,33,000 for the formation of a Railway Pioneer Battalion composed exclusively of Hazaras; and R1,25,000 for the acquisition of land for the improvement of rifle ranges for regular troops.
- (g) Larger provision to the extent of R2,89,000 has been made for Supernumerary and Unattached List officers of the Indian Army.
- (h) Larger provision to the extent of R1,58,000 has been made for grass cultivation.
- (i) Provision to the extent of R4,12,000 has been made to enable all Native Infantry battalions of the Madras and Bombay Commands, with certain exceptions, being raised to a strength of 912 natives of all ranks; and of R4,64,000 for mobilisation equipment for two British and eight Native Infantry Battalions required for the northern line of communication.

Among other causes of increased expenditure might be mentioned the following :—

Additional officers for the supply and transport corps (R49,000); Organisation of 12 transport mule corps (R76,000); Establishment of two

Stallion Breeding Studs at Ahmednagar and Mona (R1,72,000); Re-introduction of signalling into all Batteries of Horse, Field, Heavy and Mountain Artillery (R2,45,000); Establishment for the Cordite Factory, Wellington (R80,000); Re-organisation of Artillery (R3,00,000); Addition of 36 horses to each of the British Cavalry Regiments in India (R2,76,000); Personnel required for the Rifle Factory at Ishapore (R62,000); Increased provision for debit note telegrams (R1,20,000) and more non-effective charges (R80,000).

11. Against the foregoing increases there will be a partial set-off by reason of certain decreases, the most important of which are—

- (a) Less provision for the garrisons beyond the North-West Frontier and the Gilgit Agency, R7,42,000.
- (b) Smaller provision for the troops which formed the Hyderabad Contingent, taking into account the re-organisation of the Cavalry and Infantry and disbandment of the Artillery, R6,20,000.
- (c) Smaller provision for initial expenditure on account of the re-organisation of mule, pony and camel cadres, R1,84,000.
- (d) Smaller provision has been made for ordinary requirements under Medical which accounts for a decrease of R2,10,000.
- (e) Less provision causing a decrease of R2,23,000 has been made for local stores and camp equipage.
- (f) Initial expenditure included in the Budget for 1903-1904 from the Schedules of September 1902 and February 1903, and also recurring expenditure on account of the Corps of India Coast Artillery, having been omitted from the Budget for 1904-1905, in the absence of sanction, accounts for a decrease of R21,51,000.
- (g) The transfer to the Military Works estimates of charges hitherto borne by the military estimates on account of telegraphic and telephonic communications and railway sidings and platforms causes a decrease of R1,03,000.

## II.—Home (India) Military Estimates.

### *Revised Estimates, 1903-1904.*

12. The Military Department is next concerned with the home estimates for army effective and non-effective charges. The Home Budget Estimates for 1903-1904 made provision for a gross expenditure of £5,088,800, but in the Revised Estimates the provision has been reduced to £5,052,600, or by £36,200.

This decrease in the Revised Estimate as compared with the Budget Estimate is chiefly brought about by reduced expenditure on stores; smaller "payments to the War Office in respect of British forces serving in India" and less expenditure on "Passage of officers and others not charged to Indian Troop Service"; partly counterbalanced by larger payments on account of furlough allowances; by increased expenditure in connection with the Indian Troop Service mainly due to arrears of previous years in respect of the cost of moving units, etc., from South Africa to India and to increase in freight of troops to India; and by the larger payments recorded under the head "Pay and Pensions of the Non-effective and Retired Officers of the Indian Service" owing to the transfer to this head of pensions formerly charged through the Remittance Account for adjustment against Berar Revenues.

13. The net figures of the Revised Estimate show an increase of £5,600 over those of the Budget Estimate for 1903-1904, due to less expenditure of £36,200, as explained above, and a decrease in receipts of £41,800.

*Estimates, 1904-1905.*

Comparison—  
Budget for 1903-1904  
and  
Estimates for 1904-1905.

14. The estimated receipts and expenditure for 1904-1905 are as follows:—

	Receipts.	Expenditure.	Net expenditure.
	£	£	£
Effective . . . . .	334,400	3,159,600	2,825,200
Non-effective . . . . .	28,000	2,434,100	2,406,100
TOTAL . . . . .	362,400	5,593,700	5,231,300

15. Under receipts credit is taken for contributions to be made to the extent of £230,000 by the Imperial Government in respect of the cost of the transport of troops, and of military charges for Aden in consequence of the recommendations of the Royal Commission on Indian Expenditure; compared with the Budget for 1903-1904 the receipts show an anticipated decrease of £135,500. This is brought about by decreases in the receipts on account of the Indian Troop Service, and in the value of articles in the possession of regiments on their transfer from the Indian to the British Establishment; and also by smaller contributions towards pensions of Indian native soldiers lent for Imperial Service owing to a decrease in the numbers of native soldiers so lent. The total gross anticipated expenditure for 1904-1905 is more by £504,900 than the amount provided in the Budget for the preceding year. This increase is chiefly accounted for by the increased requirements for stores, chiefly artillery equipment and rifles; additional provision for the retired pay, etc., of British forces for service in India to allow for the normal growth of this charge and for an adjusting payment in respect of 1902-1903; to larger provision for the furlough allowances of officers of the Indian Service which is necessitated with reference to recent payments; partly counterbalanced by smaller anticipated payments to the War Office in respect of the British forces serving in India due chiefly to a decreased charge for deferred pay and an expected refund by the War Office on this account in respect of 1902-1903.

16. The gross charges on account of effective services, as estimated for the coming year, include payments to the War Office in respect of the British forces serving in India (£556,000); furlough allowances and pay during the voyage of British forces serving in India (£113,000); furlough allowances of officers of the Indian Service (£240,000); Indian Troop Service (£333,800); passage of officers and troops otherwise than in transports (£19,000); miscellaneous (£34,000); and stores for India (£1,863,800).

17. The gross charges on account of non-effective services are made up of the retired pay, etc., of the British forces for service in India (£716,800); pay of the non-effective Colonels of Royal Artillery (£20,300); pay and pensions of non-effective and retired officers of the Indian Service (£1,560,000); miscellaneous pensions, etc., (£87,000); and the Indian Military Service Family Pensions (£50,000).

18. The net anticipated expenditure for 1904-1905 is more by £640,400 than that for the preceding year, and, as explained above, this is due to a decrease of £135,500 in receipts and to an increase of £504,900 in gross expenditure.

### III.—Military Works Estimates.

19. Formerly a fixed grant, at first one crore of rupees, was allotted annually for all military works of every class, but of late years this sum has usually been exceeded owing to the increasing demands of the Army and Defences. A new



system of budgetting has therefore been introduced under which fixed grants are allotted annually for a quinquennial period for (1) Repairs, (2) Establishments, (3) Barrack Department, (4) Original Works under Rs 50,000. All works costing over Rs 50,000 are considered separately, and a sum is allotted for them according to requirements and subject to financial exigencies. Under this system the control of the Finance Department is enhanced and the procedure will be in some degree analogous to that in the Public Works Department.

20. Excluding English expenditure, the Budget Estimate for 1903-1904 amounted to Rs 1,54,27,000 (£1,028,500); but these figures have been modified during the year by additional grants and by transfers to other heads of account. The final grant is Rs 1,53,10,000 (£1,020,700) and a lapse of Rs 4,10,000 (£27,300) on this amount is anticipated, which is due mainly to short outlay on stores.

21. The Budget Estimate for 1904-1905, excluding English expenditure, is Rs 1,55,84,000 (£1,038,900), or an increase over that of 1903-1904 of Rs 1,57,000 (£10,500).

22. The main heads of expenditure in the Military Works Estimate are these (in round figures) :—

	R	£
Original works, including those in progress and those to be commenced . . . . .	83,26,000	555,100
Repairs . . . . .	36,49,000	243,300
Establishment and tools and plant . . . . .	29,75,000	198,300
Barrack Department, establishment, supplies and tools and plant . . . . .	9,00,000	60,000

23. In connection with the more important original works, expenditure amounting to Rs 6,32,000 (£35,400) will be incurred on water-supply projects; Rs 7,00,000 (£46,700) will be spent on electric lighting and punkah-pulling installations in barracks; provision has been made in the Budget for Rs 30,000 (£2,000) for completing the cordite factory in the Nilgiris; Rs 6,00,000 (£40,000) for the central gun-carriage factory at Jubbulpore; Rs 6,00,000 (£40,000) for a small arms factory at Ishapore; Rs 7,00,000 (£46,700) for steel and cartridge-metal rolling mills at Ishapore. Progress will be made towards the completion of the requirements of volunteer corps in the matter of buildings, armouries, etc., and special allotments have been entered in the budget in connection with the scheme for improving rifle ranges for regular troops and volunteers. The remaining original works include new hospitals, barracks, buildings for a medical store depôt at Calcutta, etc., and provide for the ordinary requirements of the Ordnance, Remount and Marine Departments and of the Supply and Transport Corps.

24. Provision is made for 146 new major works and schemes of which 55 are in progress and 91 have yet to be commenced. A sum of Rs 6,30,000 (£42,000) is allotted to minor works, each costing not more than Rs 2,500.

#### IV.—Special Defences.

25. Excluding English expenditure, the Budget Estimate for 1903-1904 was Rs 18,00,000 (£120,000); the Revised Estimate of expenditure is taken at Rs 3,36,000 (£22,400). The lapse is mainly due to short outlay on stores; but the Indian grant also has not been fully expended.

26. The Budget Estimate for 1904-1905, excluding English expenditure, is Rs 16,00,000 (£106,700).

#### V.—Marine Estimates.

##### *Revised Estimates, 1903-1904.*

27. The net total of the Budget Estimate of the Royal Indian Marine for 1903-1904 was Rs 16,04,000 (£106,933); the Revised Estimate stands at Rs 10,27,000 (£68,466) showing decrease of Rs 5,77,000 (£38,467).

Comparison—

Revised for 1903-1904.  
Budget for 1903-1904.

28. The decrease is chiefly due to large recoveries from the Home Government in connection with the employment of Royal Indian Marine vessels on Imperial service, counterbalanced to some extent by increased expenditure in connection with the hire and fitting of transports for the Aden Boundary Commission, and the cruise of His Excellency the Viceroy, in the Persian Gulf.

*Estimates, 1904-1905.*

29. The net total of the Marine Estimates for 1904-1905 is Rs 20,10,000 (£134,000), against Rs 16,04,000 (£106,933), the total of the Budget for 1903-1904, showing an increase of Rs 4,06,000 (£27,067) which is chiefly due to provision being made for charges in connection with the return of the troops with the Aden Boundary Commission.

Comparison—  
Budget for 1903-1904.  
Estimates for 1904-1905.

E. R. ELLES.

*March 23, 1904.*

## APPENDIX III.

Memorandum on Railway Development and working by the  
Honourable Sir A. T. Arundel, K.C.S.I. (March 1904).

Our programme of capital expenditure on railways for the year 1904-1905 has been prepared on the same lines as before; and, as on previous occasions, has been limited not by the amount which the full development of the country could employ or by that which the existing organisation could profitably spend on that development, but by the amount which the Government can make available. This amount, I am glad to say, provides for a larger expenditure on railway development next year than has ever been possible before. That it is not however by any means so large as to meet all the claims upon it, is evident from the following figures contrasting the amounts which have been asked for by the various railway administrations concerned or for projects which have been accepted as necessary, with those which we have been able to allot:—

	Demand. Lakhs.	Allotment. Lakhs.
(a) Open lines, including rolling stock . . . . .	645'78	548'67
(b) Lines already under construction—		
(i) Begun prior to 1903-04 . . . . .	379'53	351'84
(ii) „ during 1903-04 . . . . .	168'05	148'11
(c) New lines to be begun in 1904-05 . . . . .	248'52	91'38
	1441'88	1140'00
(d) Purchase of lines . . . . .	60'00	60'00
TOTAL . . . . .	1501'88	1200'00

2. As usual the principle has been followed of providing for the needs of open lines and lines already under construction before deciding to undertake the construction of new ones, and in doing this the necessity for providing for the additional rolling stock necessary to cope with the growth of traffic has not been overlooked. Although the number of goods wagons in India has been increased from 76,471 in 1898 to 94,796 in 1902, i.e., by about 24 per cent. in five years, and although 11,731 more wagons have since been supplied or are under order, we have considered it desirable to provide no less than about 300 lakhs to pay for the latter and provide for further increases of rolling stock during the coming year.

3. The following statement shows the growth of expenditure on railway development by Government during the past five years:—

Year.	Open lines, including Rolling Stock.	LINES UNDER CONSTRUCTION.		Total.
		Started in previous years.	Started in current year.	
	Lakhs.	Lakhs.	Lakhs.	Lakhs.
1900-01 (actual expenditure) . . . . .	528'22	251'10	18'34	797'66
1901-02 ditto . . . . .	352'58	509'06	25'64	887'28
1902-03 ditto . . . . .	481'74	452'50	71'52	1005'76
1903-04 (latest grants) . . . . .	398'81	511'20	72'06	982'07
1904-05 (proposed grants) . . . . .	548'67	499'95	91'38	1140'00

4. The details of the distribution of the allotment for next year are shown in statement A, and a complete list of the railways already opened, now in hand, or about to be

started, is given in statement D. The following are the chief new items of the construction part of the programme, *vis.* :—

I. Lines started in 1903-1904 :—

Railway.	Length in miles.	ALLOTMENTS.	
		1903-1904.	1904-1905.
Khurja-Hapur Extension, East Indian railway	38.87	3.00	10.00
Ondal-Sainthia Chord, ditto	43.62		10.00
Kaunia-Bonarpara branch, Eastern Bengal State railway	44.25	8.50	10.00
Hyderabad-Badin Extension, North Western railway	61.00	17.80	18.61
Jech-Doab, Southern Section ditto	103.00	8.68	20.00
Hapur-Meerut branch, Oudh and Rohilkhand railway	19.50	4.25	1.50
Rewari-Phulera Chord, Rajputana Malwa railway	133.32	11.65	28.00
Bairagnia-Shikarpur, Tirhoot State railway	58.05	18.18	50.00
Bettiah-Bagaha, ditto	40.35		
Mansi-Baptiahi, ditto	78.62		
Sakri-Jainagar, ditto	30.47		
Shikarpur-Bikna Thori, ditto	21.50		
<b>TOTAL</b>	<b>681.55</b>	<b>72.06</b>	<b>148.11</b>

II. Lines proposed to be commenced in 1904-1905 :—

Railway.	Length in miles.	Allotments proposed for 1904-1905.
Pench Valley Coal Branch, Bengal Nagpur railway	25	5.00
Nagda-Bara-Muttra-Aligarh, Bombay, Baroda and Central India rly.	392	20.00
Henzada-Kyangin, Burma railways	66	15.00
Pegu-Moulmein, ditto	122	
Katihar-Malda branch, Eastern Bengal State railway	50	30.00
Coonoor-Ootacamund, Nilgiri railway	12	10.00
Jullundur-Kapurthala (British Section) North Western railway	7	2.00
Khushalgarh-Kohat Conversion and Indus Bridge, ditto	33	9.38
<b>TOTAL</b>	<b>707</b>	<b>91.38</b>

5. Besides these lines, arrangements have been concluded for the construction of the following railways by private enterprise not directly guaranteed or otherwise aided by the State :—

Railway.	Gauge.	Length.	Approximate cost in lakhs.
Ludhiana-Ferozepur-McLeodganj, Southern Punjab railway	5' 6"	163.06	87.19
Gainsari-Jarwar branch, Bengal and North-Western rly.	3' 3 1/2"	12.56	3.07
Gorakhpur-Bagaha Extension, ditto ditto	3' 3 1/2"	60.94	24.83
Kopaganj-Dohrighat, ditto ditto	3' 3 1/2"	21.70	6.43
Uska Bazar-Tulsipur Extension, ditto ditto	3' 3 1/2"	53.54	23.83
Bareilly-Soron, Rohilkund and Kumaon railway	3' 3 1/2"	55.80	55.73
Lalkua-Kashipur, ditto ditto	3' 3 1/2"	40.00	10.00
Moradabad-Ramnagar, ditto ditto	3' 3 1/2"	47.00	16.00
Barasat-Basirhat Tramway	2' 6"	26.00	9.50
Pandharpur and Tadwala Extensions, Barsi Light rly.	2' 6"	57.37	31.49
Tuna-Bundar Anjar Extension, Cutch State railway	2' 6"	11.86	2.31
Moharbanj State railway	2' 6"	28.50	6.60
Sabalgarh-Sheopur Extension, Gwalior Light railway	2' 6"	69.00	19.10
Matheran Light Tramway	2' 0"	12.00	10.00

and negotiations are in progress, which we hope will result in the early construction of the following in a similar manner :—

Railway.	Length in miles.	Gauge.	Estimated cost.
			Rs.
Amritsar-Pati, North Western railway	27	5' 6"	13,39,000
Mymensingh-Bara Ari with a branch to Gauripur, Eastern Bengal State railway	36½	3' 3½"	22,15,812
Bezwada-Masulipatam, Southern Mahratta railway	50	3' 3½"	27,89,406
Guntur-Repalle, ditto	38	3' 3½"	17,33,687
Kurnool Road-Kurnool, ditto	32	3' 3½"	7,11,000
Phirangipuram-Gurzala, ditto	50½	3' 3½"	12,59,641
Rawalpindi-Mufree with extensions to Kuldana and Gharial, North Western railway	50	2' 6"	41,34,077
Singhjani-Nalitabari, Eastern Bengal State railway	25	2' 6"	12,38,886

6. Towards the close of the current year we have been approached by the owners of the following lines, *vis.* :—

	Gauge.	Length in miles.
Segaulie-Raksaul railway, Bengal and North-Western railway	3' 3½"	18.09
Brahmaputra-Sultanpur railway, Eastern Bengal State railway	3' 3½"	59.37
Cooch Behar State railway, Eastern Bengal State railway	2' 6"	33.60
Ranaghat-Krishnagar Light railway, ditto	2' 6"	20.25

with a view to the purchase of the lines by the State; and, after consideration of the value of each as a commercial undertaking, Government propose to purchase them at an aggregate cost of about 60 lakhs. It is expected that the transactions will shortly be completed. The purchase of the last named line is, of course, a result of the construction of the new Ranaghat-Murshidabad line in its neighbourhood; but as regards the rest, it seems somewhat disappointing that after all the endeavours made with the intention of encouraging landowners and capitalists to embark in railway enterprise in India, the owners of the first two lines should consider it better to sell than to wait for the development of traffic which must in time make those lines remunerative investments.

7. This incident, and the fact that but few offers have been received for concessions on branch line or rebate terms, clearly show that, in the present state of the market, money cannot be attracted for railway enterprise in India except by a firm guarantee of a minimum interest at least as high as is paid on direct Government loans, or unless the promoters can be assured of a much higher rate of profit than Indian railways as a rule are likely to earn during the first few years after opening. This matter has been dealt with by Mr. T. Robertson in his report on the working of Indian railways, and his remarks are receiving the careful consideration of this Government and of the Secretary of State, but it will probably be some time before a conclusion can be arrived at.

8. It is satisfactory to observe that there are indications that the offer made by the Government of India to encourage Local Boards to finance light railways in their own districts by advancing them money on the security of their entire resources is likely to be availed of by the District Board, Kistna, for the construction of one or more of the following lines :—

- (a) Bezwada-Masulipatam,
- (b) Guntur-Repalle,
- (c) Phirangipuram Gurzala,

in the event of the promoters who have endeavoured to form a company to construct these lines failing to raise the necessary funds within the time fixed, *vide* Statement C.

9. At the beginning of the official year 1903-1904, there were 26,308 miles of railway open for traffic and 2,650 miles under construction. Since then and up to the date



of going to press 738 miles have been added to the former figure, and before the end of this month an addition of 100 miles is expected. This will raise the total length of railways open for traffic at the close of the year 1903-1904 to 27,144 miles (*vide* Statement D).

During the current year sanction was accorded to the construction of 1,282 miles of railways, details of which are to be found in Statement D, and there are now 3,044 miles under construction or sanctioned for construction.

10. The railways of India, taken as a whole, for the fourth year in succession show a balance to the credit of the general revenues after paying working expenses, interest charges and payments for annuities in redemption of Capital. The approximate figures for 1903-1904, as compared with the three previous years, are as follows :—

	1900-1901. Lakhs.	1901-1902. Lakhs.	1902-1903. Lakhs.	1903-1904. Lakhs.
Surplus of revenue over expenditure .	48.77	126.99	34.34	128.19

11. Compared with the figures of the previous year the results for the year 1903-1904 show an improvement of 93.85 lakhs. The receipts are more by 195.83 lakhs, the working expenses are higher by 64.29 lakhs, while interest charges, etc., have increased by 37.69 lakhs. In 1902-1903 although there was an improvement in the earnings of certain railways due to the Delhi Durbar, the installation of His Highness the Maharaja of Mysore and certain religious fairs, a considerable falling-off occurred in the earnings of the East Indian, North Western and Rajputana Malwa railways owing to an abnormal depression in the coal trade and in grain and pulse traffic. In the Budget Estimate for 1903-1904 due allowance was made for general improvement in traffic, particularly on the lines that were so backward in the previous year, and the above result shows that although adverse conditions remain much the same, on the Rajputana Malwa railway, the improvement has been marked on some of the larger lines, the traffic on which has been exceptionally favourable. The increase in working expenses occurs chiefly on the Great Indian Peninsula railway system and on the Burma, Eastern Bengal State and North Western railways, where largely increased outlay has been necessary on maintenance and renewals of way and rolling stock and on repairs to flood damages. The charges for interest, etc., rise with the steadily increasing expenditure on Capital account, but this increase is more than covered by the increase in profits above quoted. The large surpluses of the last four years are full of encouragement for the construction of carefully selected extensions and projects in the future.

A. T. ARUNDEL.

CALCUTTA;

The 23rd March 1904.

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STATEMENT A IN APPENDIX III.

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STATEMENT

OF

Anticipated Capital Expenditure on Railways, Open or under Construction,  
for the year 1904-1905.

Branch lines under Rebate terms are excluded.

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## CAPITAL EXPENDITURE ON RAILWAYS—1904-1905.

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Grants allotted for 1903-1904.	Distribution of grants during 1904-1905.
I.—OPEN LINES.		R	R
I.—BY STATE AGENCY.			
1	Eastern Bengal . . . . .	49'15	50'00
2	Do. Improved facilities near Calcutta . . . . .	12'04	10'86
3	Do. Rungpur-Dhubri . . . . .	1'41	1'50
4	Oudh and Rohilkhand . . . . .	29'60	27'48
5	North Western . . . . .	34'52	65'62
6	Warora Colliery . . . . .	—0'46	—0'25
7	Frontier Railway Reserve . . . . .	0'10	...
8	Jodhpur-Hyderabad (British Section) . . . . .	0'03	0'08
Total Open Lines by State Agency		126'39	155'29
II.—BY THE AGENCY OF MAIN LINE COMPANIES.			
9	East Indian . . . . .	71'09	71'17
10	Do. Colliery Sidings . . . . .	2'91	1'33
11	Rajputana Malwa . . . . .	16'70	18'00
12	Tirhoot and Hajipur-Katihar . . . . .	10'50	15'00
13	South Indian . . . . .	5'00	12'00
	„ Madura—Pamban . . . . .	6'53	1'56
14	Great Indian Peninsula . . . . .	32'66	100'00
15	Do. Bhopal-Itarsi (Brit. Sec.) . . . . .	1'74	2'00
16	S. M. Ry., Guntakal-Mysore Frontier . . . . .	'05	0'24
17	N. G. S. Ry., Bezwada Extension . . . . .	0'15	0'03
18	Madras Railway—North-East (East Coast) Line . . . . .	26'50	20'00
19	Do. Nilgiri . . . . .	0'03	3'60
20	{ Assam Bengal—Construction . . . . .	36'48	20'00
	„ Land . . . . .		
	„ Jetties . . . . .		
Total Open Lines by Agency of Main Line Companies		210'34	264'93
Carried over		336'73	420'22

## CAPITAL EXPENDITURE ON RAILWAYS—1904-1905—contd.

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Grants allotted for 1903-1904.	Distribution of grants during 1904-1905.
	OPEN LINES—contd.	R	R
	Brought forward	336.73	420.22
	III.—AGAINST THE CAPITAL ACCOUNTS OF THE OLD GUARANTEED RAILWAY COMPANIES.		
21	Madras . . . . .	1.56	33.00
22	" Calicut-Cannanore . . . . .	2.00	0.30
23	Bombay, Baroda and Central India . . . . .	—0.39	5.21
24	" " " " Godhra Baroda chord . . . . .	23.60	3.24
	Total Open Lines, old Guaranteed Companies	26.77	41.75
	IV.—AGAINST THE CAPITAL ACCOUNTS OF INDIAN RAILWAY COMPANIES OTHER THAN THE OLD GUARANTEED RAILWAY COMPANIES.		
25	Bengal Central . . . . .	0.50	0.66
26	Bengal Nagpur (including Northern Section of East Coast Railway) . . . . .	12.71	12.00
27	Burma . . . . .	29.53	32.52
28	(Great Indian Peninsula), Indian Midland . . . . .	34.84	27.27
29	R. & K. Ry. Lucknow-Bareilly . . . . .	3.84	0.54
30	Southern Mahratta . . . . .	0.80	12.00
31	" Mysore Section . . . . .	1.20	1.21
	Total Open Lines, other Railway Companies	83.42	86.20
	V.—CAPITAL ACCOUNTS OF BRANCH LINE COMPANIES WITH A FIRM GUARANTEE.		
32	Hardwar-Dehra . . . . .	0.54	0.50
33	Brahmaputra-Sultanpur . . . . .	0.50	...
	Total Open Lines by Branch Line Companies	1.04	0.50
34	Purchase of four Railways* . . . . .	...	60.00
	TOTAL OPEN LINES—carried over	447.96	605.67

\* Cooch Behar, Brahmaputra-Sultanpur, Ranaghat-Krishnagar, and Segowlie-Raksaul.

CAPITAL EXPENDITURE ON RAILWAYS—1904-1905—*contd.*

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1903-03.	Grants allotted during 1903-04.	Distribution of grants during 1904-05.
		Miles.	R	R	R	R
	<b>TOTAL OPEN LINES—brought forward</b>	...	...	...	447'96	608'67
	<b>II.—LINES UNDER CONSTRUCTION.</b>					
	<b>I.—BY AGENCY OF MAIN LINE COMPANIES.</b>					
35	East Indian-Gya Asansol Grand Chord . . . . .	99	1,41,14	25'7	50'50	50'00
36	Ditto Shikohabad-Farukhabad . . . . .	66	45,20	7'4	10'00	15'00
37	Ditto Ondal Sainthia . . . . .	44	43,55	}	}	10'00
38	Ditto Khurja Hapur . . . . .	39	26,08			
39	B. B. & C. I. Ry. Rewari Phulera Chord . . . . .	133	53'25	...	11'65	28'00
40	Tirhoot State Railway—Mansi-Baptiahi and other extensions . . . . .	238	1,25,72	...	18'18	50'00
41	S. I. Ry. Tinnevely-Quilon, British Section . . . . .	50	45,06	33'2	6'36	3'00
42	Ditto, Native State Section . . . . .	58	1,12,65	82'0	25'01	3'30
	Ditto, Marina Loop . . . . .	...	...	...	—'05	...
43	Madras Ry. Azikhal-Mangalore . . . . .	77	1,08,63	3'9	32'18	50'00
	<b>TOTAL</b>	...	...	152'2	156'83	219'36
	<b>II.—AGAINST THE CAPITAL ACCOUNT OF THE OLD GUARANTEED RAILWAY COMPANIES.</b>					
	<b>TOTAL</b>	...	...	...	...	...
	<b>III.—AGAINST THE CAPITAL ACCOUNT OF INDIAN RAILWAY COMPANIES OTHER THAN THE OLD GUARANTEED RAILWAY COMPANIES.</b>					
44	Bengal-Nagpur Sini-Midnapur-Cuttack-Calcutta . . . . .	353	8,02,45	809'5	50'82	51'48
45	Ditto Jubbulpore-Gondia (Satpura) . . . . .	253	85,11	63'5	34'42	17'19
46	Ditto Midnapur-Jherria Extension . . . . .	114	1,07,81	125'8	65'43	24'41
47	Ditto Colliery lines . . . . .	25	18,54	17'6	9'60	1'07
48	Ditto Chowrassi Branch . . . . .	9	5,67	3'1	2'53	...
49	Ditto Hariharpur Boojoodih . . . . .	28	31,57	0'2	6'67	15'85
50	Ditto Reserve for new lines (Pench Valley) . . . . .	25	9,00	...	1'26	5'00
51	Burma Railways, Henzada Kyangin . . . . .	} 188	168,00	...	...	15'00
52	Ditto Pegu-Moulmein . . . . .					
		...	...	10'19'7	170'73	130'00
	<b>Total Lines under Construction—carried over</b>	...	...	...	327'56	349'36
	<b>TOTAL OPEN LINES—carried over</b>	...	...	...	447'96	608'67



CAPITAL EXPENDITURE ON RAILWAYS—1904-1905—*contd.*

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1902-03.	Grants allotted during 1903-04.	Distribution of grants during 1904-05.
		Miles.	R	R	R	R
	Total Open Lines—brought forward . . . . .	...	...	...	447'96	608'67
	Total Lines under Construction—brought forward . . . . .	...	...	...	327'56	349'36
	LINES UNDER CONSTRUCTION— <i>contd.</i>					
	III.—BY THE STATE.					
53	E. B. S. Ry.—Dhubri-Gauhati . . . . .	151	92'31	0'7	14'35	10'23
54	" Kaunia Bonarpāra . . . . .	45	21'79	...	8'50	10'00
55	" Moorshidabad Branch . . . . .	96	84'48	7'0	40'00	35'29
56	O. and R. Ry., Allahabad-Fyzabad . . . . .	97	1,17'09	59'6	41'89	10'75
57	" Hapur-Meerut . . . . .	20	5'75	...	4'25	1'50
58	N. W. Ry., Hyderabad Badin . . . . .	61	32'46	...	17'80	18'61
59	" Quetta-Nushki . . . . .	82	70'06	8'0	25'89	25'00
60	" Jech-Doab (Southern Section) . . . . .	52	25'70	...	8'68	20'00
61	Madras Ry.—Coonoor-Ootacamund . . . . .	12	22'00	...	...	10'00
62	Agra-Delhi Chord . . . . .	121	90'76	19'3	45'19	35'20
63	Reserve for New Lines . . . . .	...	...	...	...	65'39
	Total Lines under Construction by the State . . . . .	...	...	94'6	206'55	241'97
	TOTAL—LINES UNDER CONSTRUCTION . . . . .	...	...	...	534'11	591'33
	TOTAL—OPEN LINES . . . . .	...	...	...	447'96	608'67
	GRAND TOTAL . . . . .	...	...	...	982'07	12,00'00

## CAPITAL EXPENDITURE ON RAILWAYS—1904-1905—concl'd.

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Distribution of grants during 1904-1905.
<b>ABSTRACT BY OPEN LINES AND CONSTRUCTION.</b>		
<b>I.—CAPITAL FOR OPEN LINES.</b>		
i. By State agency . . . . .		155.29
ii. By agency of Main Line Companies . . . . .		264.93
iii. By " " old Guaranteed Companies . . . . .		41.75
iv. By " " other Railway Companies . . . . .		86.20
v. By " " Branch Companies . . . . .		0.50
<b>TOTAL OPEN LINE</b>		548.67
Purchase of four railways . . . . .		60.00
<b>II.—CAPITAL FOR LINES UNDER CONSTRUCTION BY COMPANIES.</b>		
i. By agency of Main Line Companies . . . . .		219.36
ii. By " " old Guaranteed Railway Companies . . . . .		...
iii. By " " other Railway Companies . . . . .		130.00
iv. By " " Branch Line Companies . . . . .		...
<b>TOTAL LINES UNDER CONSTRUCTION BY COMPANIES</b>		349.36
<b>III.—CAPITAL FOR LINES UNDER CONSTRUCTION BY THE STATE</b>		241.97
<b>GRAND TOTAL</b>		12,00.00
<b>ABSTRACT SHOWING DISTRIBUTION BY FUNDS.</b>		
I.—From Imperial Funds.	(i) By State Agency :	
	(a) Open Lines . . . . .	155.29
	(b) Construction . . . . .	241.97
	<b>Total</b>	397.26
	(ii) By the Agency of Main Line Companies.	
	(a) Open Lines . . . . .	264.93
II.—Against the Capital Account of the old Guaranteed Railway Companies.	(b) Construction . . . . .	219.36
	<b>Total</b>	484.29
	<b>Total I</b>	881.55
	(a) Open Lines . . . . .	41.75
	(b) Construction . . . . .	...
	<b>TOTAL II</b>	41.75
III.—Against the Capital Accounts of Indian Railway Companies other than the old Guaranteed Railway Companies.	(a) Open Lines . . . . .	86.20
	(b) Construction . . . . .	130.00
	<b>TOTAL III</b>	216.20
	(a) Open Lines . . . . .	0.50
	(b) Construction . . . . .	...
	<b>TOTAL IV</b>	0.50
IV.—Against the Capital Accounts of Branch Line Companies which are in receipt of a firm Government Guarantee.	(a) Open Lines . . . . .	548.67
	(b) Construction . . . . .	591.33
<b>TOTAL, I TO IV</b>		60.00
V.—Purchase of four railways . . . . .		60.00
<b>GRAND TOTAL</b>		12,00.00

## STATEMENT B IN APPENDIX III.

*List of new lines to be taken up as funds permit, with the estimated yearly provision required to ensure an economical rate of progress when once started.*

No.	Railway.	Length in Miles.	Estimated cost.	APPROXIMATE AMOUNT EACH YEAR.				
				1st.	2nd.	3rd.	4th.	Future.
EAST INDIAN RAILWAY—				Lakhs.	Lakhs.	Lakhs.	Lakhs.	Lakhs.
1	Burdwan-Howrah Chord . . . . .	42	56'33	10	20	26	...	...
2	Bhagalpur-Bausi-Baidyanath . . . . .	76	56'00	10	20	26	...	...
3	Hoogly-Kutwa . . . . .	65	63'12	4	30	30	...	...
4	Kutwa-Ahmedpur . . . . .	32	32'00	2	10	20	...	...
5	Gya-Kutwa cross line . . . . .	180	148'47	10	40	50	49	...
6	Fatepur-Markundi . . . . .	72	98'46	10	40	49	...	...
7	Agra city Terminus . . . . .	...	15'03	5	10	...	...	...
8	Rewa-Sutna . . . . .	31	5'25	6	...	...	...	...
BENGAL NAGPUR RAILWAY—								
9	Barkura (Bishenpur) Calcutta . . . . .	105	246'00	20	50	50	50	76
10	Pench Valley Coal Branch . . . . .	25	9'00	5	4	...	...	...
11	Vizianagram-Raipur . . . . .	310	281'00	50	50	50	50	81
12	Ganjam District Light Railways . . . . .	246	65'33	10	20	20	25	...
13	Gondia-Chanda (including Brahmapuri-Nagpur Branch). . . . .	222	100'82	40	40	21	...	...
14	Ranchi Plateau . . . . .	127	45'04	10	20	15	...	...
15	Panchkura Luff Point . . . . .	25	28'00	14	14	...	...	...
16	Chindwara-Nagpur . . . . .	88	9'00	5	4	...	...	...
EASTERN BENGAL STATE RAILWAY SYSTEM—								
17	Katihar-Malda . . . . .	50	42'00	30	12	...	...	...
18	Sara Bridge . . . . .	...	130'00	30	40	40	20	42
19	Mymensingh-Netrokana-Bara Ari . . . . .	36	20'93	10	11	...	...	...
20	Singhani-Sherpur-Nalitabari . . . . .	25	12'39	10	3	...	...	...
21	Dacca-Aircha . . . . .	45	58'14	10	20	20	8	...
22	Seraiganj-Natore . . . . .	60	...	10	10	...	...	...
BENGAL AND NORTH-WESTERN, ROHILKUND AND KUMAON RAILWAY SYSTEMS—								
23	Jaunpur-Azingarh . . . . .	35	14'00	4	10	...	...	...
24	Lalkua-Kashipur . . . . .	40	10'00	3	7	...	...	...
25	Gograghat-Sitapur . . . . .	58	25'00	5	20	...	...	...
26	Moradabad-Ramnagar . . . . .	47	16'50	6	11	...	...	...
ODISHA AND ROHILKHAND RAILWAY SYSTEM—								
27	Allahabad-Jaunpur . . . . .	58	30'22	3	27	...	...	...
28	Pilibhit-Barmdeo . . . . .	40	20'00	10	10	...	...	...
NORTH WESTERN RAILWAY SYSTEM—								
29	Shahdera-Lyallpur . . . . .	72	36'00	6	20	10	...	...
30	Larkhana-Kambar . . . . .	33	20'00	10	10	...	...	...
31	Kohat-Bannu . . . . .	83	40'00	20	20	...	...	...
32	Khyber Railway . . . . .	35	35'00	10	10	15	...	...
33	Kabul River Railway . . . . .	55	127'09	10	20	30	40	27
34	Kashmir Railway . . . . .	70	70'00	10	20	30	10	...
35	Jullundar-Kapurthala (British Section) . . . . .	7	3'99	3	...	...	...	...
BOMBAY, BARODA AND CENTRAL INDIA RAILWAY SYSTEM—								
36	Bombay-Sind Connection (Viramgam-Badin) . . . . .	290	280'00	10	30	30	30	180
37	Deesa-Tharad . . . . .	85	22'72	10	13	...	...	...
38	Nagda-Bara-Muttra-Aligarh . . . . .	392	381'16	20	40	40	50	232
JODHPUR-BIKANER RAILWAY SYSTEM—								
39	Bara-Ajmer-Marwar . . . . .	213	137'00	16	48	48	25	...

STATEMENT B IN APPENDIX III—*contd.*

No.	Railway.	Miles.	Estimated cost.	APPROXIMATE AMOUNT EACH YEAR.				
				1st.	2nd.	3rd.	4th.	Future.
			Lakhs.	Lakhs.	Lakhs.	Lakhs.	Lakhs.	Lakhs.
<b>GREAT INDIAN PENINSULA RAILWAY SYSTEM—</b>								
40	Warora-Chanda . . . . .	42	46'00	10	20	16	...	...
41	Itarsi-Nagpur . . . . .	250	...	10	10	10	10	...
42	Mulnai-Wardha . . . . .	91	...	5	10	10	10	...
43	Warora-Belapur . . . . .	160	31'94	5	20	7	...	...
44	Belapur-Warangal . . . . .	38	...	5	10	10	10	...
45	Harpalpur-Kalpi . . . . .	102	15'91	10	6	...	...	...
46	Harpalpur-Nowgong . . . . .	19	2'98	3	...	...	...	...
47	Khandwa-Akola-Basim-Purna . . . . .	252	170'00	20	40	40	40	...
48	Khamgaon-Jalna . . . . .	94	32'65	10	10	13	...	30
<b>MADRAS RAILWAY—</b>								
49	Podanur-Dindigal . . . . .	115	85'00	10	30	30	15	...
50	Salem-Atur . . . . .	36	17'60	7	11	...	...	...
<b>SOUTHERN MAHRATTA RAILWAY SYSTEM—</b>								
51	Bezwada-Masulipatam . . . . .	50	27'90	7	10	10	...	...
52	Kurnool Road, Kurnool . . . . .	32	7'11	8	...	...	...	...
53	Guntur-Repalle . . . . .	38	17'34	7	10	...	...	...
54	Phiranjeepuram-Gurzala (famine feeder) . . . . .	51	12'00	3	9	...	...	...
<b>SOUTH INDIAN RAILWAY SYSTEM—</b>								
55	Nanjangud-Erode . . . . .	121	123'03	23	50	50	...	...
56	Trichinopoly-Tirukoilur . . . . .	97	74'43	10	30	35	...	...
57	Rameswaram Extension . . . . .	12	119'97	10	50	60	...	...
58	Kalikiri-Rayachoti (famine feeder) . . . . .	34	10'76	3	8	...	...	...
<b>BURMA RAILWAYS SYSTEM—</b>								
59	Pegu-Syriam . . . . .	100	64'00	10	20	34	...	...
60	Sagaing bridge . . . . .	...	44'44	10	20	15	...	...

## STATEMENT C IN APPENDIX III.

Statement showing the lines of railway proposed, or which were or are the subject of negotiations, for construction by private Companies.

No.	Name of railway.	Length.	Estimated cost.	REMARKS.
		Miles.	Rs.	
<i>Bengal—</i>				
1	Burdwan-Cutwa . . . . .	34	26,49,000	} Negotiations pending.
2	Hooghly-Cutwa-Ahmedpur (or Sainthia) . . . . .	97	95,12,000	
3	Mymensingh, <i>vid</i> Netrakona, to Bara-Ari, with branch from Shambhuganj to Gauripur . . . . .	36½	22,16,000	Negotiations in progress.
4	Phulbari-Sumjhia . . . . .	13	4,42,000	} Negotiations pending.
5	Shibnibash (Kissengunge)—Kotchandpur-Magura . . . . .	64	49,94,000	
6	Singhjani, <i>vid</i> Sherpur, to Nalitabari . . . . .	25	12,39,000	Negotiations in progress.
<i>Hyderabad—</i>				
7	Raichur-Wondalli . . . . .	43	12,53,000	Concession granted in June 1900, but scheme no further advanced.
<i>Madras—</i>				
8	Bellary-Rayadrug . . . . .	33	8,33,000	} Under construction out of the Famine Insurance Grant.
9	Hospet-Kottur . . . . .	38	10,37,000	
10	Berhampore-Russelkonda . . . . .	49	14,91,000	Negotiations have not advanced.
11	Bezwada-Masulipatam . . . . .	50	27,89,000	} Negotiations still proceeding, the promoters having asked for the exclusion of the Kurnool Road (Dhone)—Kurnool railway from the scheme and for an extension of time for six months from the date of approval of the revised estimates for the remainder.
12	Guntur-Repalle . . . . .	38	17,34,000	
13	Kurnool Road (Dhone)—Kurnool . . . . .	32	7,11,000	
14	Phirangipuram-Gurzala . . . . .	51	12,60,000	
15	Vizianagram-Raipur with Sointilla branch . . . . .	359	2,81,05,000	Negotiations terminated owing to the promoters' inability to form a company on the terms offered.
<i>North-West Frontier—</i>				
16	Sarai Kala-Abbottabad-Kashmir frontier . . . . .	80	91,00,000	Consideration postponed pending a decision on the Kashmir railway scheme.
<i>Punjab—</i>				
17	Amritsar-Tarn Taran-Patti . . . . .	27	13,39,000	Negotiations in progress.
18	Jullundur-Hoshiarpur . . . . .	24	14,10,000	Negotiations pending.
19	Kangra Valley . . . . .	90	59,35,000	Negotiations closed owing to the promoters' inability to form a company on the terms offered.
20	Rawalpindi-Murree with extensions to Kuldana and Gharial . . . . .	50	41,34,000	Negotiations in progress.
<i>Rajputana—</i>				
21	Baran-Ajmere-Marwar . . . . .	213	1,36,67,000	Proposals rejected owing to the promoters' requiring a firm guarantee in sterling.



**STATEMENT D IN APPENDIX III.**  
**Memorandum on the construction of Railways.**

At the commencement of 1903-1904, i.e., on the 1st April 1903, the total length of railways open for traffic was 26,307·72 miles, made up as follows:—

	Miles.	Miles.		Miles.	Miles.
(i) East India	1,631·15		5' 6" gauge—		
Bengal Central (a)	125·01		(i) State lines worked by companies	6,751·51	
Bengal-Nagpur	1,605·17		(ii) State lines worked by the State	4,418·16	
Indian Midland	(b) 795·53		(iii) Guaranteed companies	1,348·78	
Great Indian Peninsula	1,661·63	6,751·51	(iv) Assisted companies	875·47	
Khanna			(v) Lines owned by native states and worked by companies	709·93	
Amritsar	(b) 18·11		(vi) Lines owned by native states and worked by state railway agency	201·63	
Bhopal-Itarsi (British section)	(a) 141·14				
Godhra-Rutlam-Nagda	(a) 20·58		3' 3½" gauge—		
Berwada extension	(a) & (c) 497·19		(vii) State lines worked by companies	7,994·50	
Madras (North-East line)	(a) & (c) 2,077·50	4,418·16	(viii) State lines worked by the State	700·76	
North Western	1,063·63		(ix) Assisted companies	500·67	
Oudh and Rohilkhand	277·02		(x) Lines owned by native states and worked by companies	712·58	
Eastern Bengal	360·68	1,348·78	(xi) Lines owned and worked by native states	1,223·04	
Bombay, Baroda and Central India	888·10		(xii) Foreign lines	73·51	
Madras	(b) 182·24				
Delhi-Umballa-Kalka	(b) 22·23		Special (2' 6" and 2' 0") gauges—		
Tarkessur	(b) 78·78	875·47	(xiii) State lines worked by companies	56·24	
South Behar	(c) 421·72		(xiv) State lines worked by the State	106·13	
Southern Punjab	(b) 32·04		(xv) Assisted companies	239·76	
Hardwar-Dehra	(c) 155·48		(xvi) Lines owned by native states and worked by companies	266·99	
Tapti Valley	(b) 145·63		(xvii) Lines owned by native states and worked by state railway agency	33·60	
Bina-Gooma-Bardan	(b) 113·27		(xviii) Lines owned and worked by native states	94·36	
Bhopal-Ujjain	(a) 84·28	709·93			
Bhopal-Itarsi (Native State section)	330·13				
The Nizam's Guaranteed State	(a) 24·32				
Nagda-Ujjain	(a) 21·50				
Pellad-Cambay (Anand-Tarapur section)	(a) 10·92				
Pellad-Cambay (Tarapur-Cambay section)	(a) 9·83				
Kolar Gold-fields	(b) 107·05	201·63			
Rajputana-Bharatpur	(b) 15·92				
Jammu and Kashmir (Native State section)	(b) 78·85				
Ludhiana-Dhuri-Jakkal	(b) 78·85				
Bengal and North-Western—	516·89				
Tilhoat section	813·72				
Company's section (h)	(a) 231·17				
Rohilkhand and Kumaon (Lucknow-Bareilly section)	(c), (h) & (m) 1,618·36				
Rajputana-Malwa	(c) 17·28				
Pakistan-Deesa	1,042·01				
Southern Mahratta	(a) 119·50	7,994·50			
Guntakal-Mysore frontier	(a) 29·22				
Mysore section (Southern Mahratta)	(a) 16·90				
Nigirrit	1,123·13				
South Indian	(a) 71·11				
Tanjore District Board	64·71				
Assam Bengal	1,311·14				
Burma	(p) 128·08				
Jodhpur-Hyderabad (British section)	(p) 18·65				
Travancore-Quilon (Travancore) (British section)	(p) 18·65				
Eastern Bengal—	535·23				
Northern Behar and Kaunia-Dubai sections (including the Kaunia-Kurigram branch, and British section, Cooch Behar-Santabrani extension, 5' 6" gauge)	(a) 79·60	760·76			
Dacca section	4·79				
Cawnpore-Burhwal (Metre gauge line)	(a) 58·37				
Deoghur	(a) 53·14				
Brahmaputra-Sultapur	(a) 53·92				
Mymensingh-Jamshpur-Jagannathganj	(a) 90·90	500·67			
Rohilkhand and Kumaon (Company's section)	105·76				
Bengal Dooars extensions	77·50				
Dibru Sadayn	(b) 11·00				
Leao and Tikak-Margherita Colliery	(c) 54·70				
Ahmedabad-Barantli	(d) 18·49				
Sagarai-Kanul	(e) 25·00				
Ahmedabad-Bholia	(e) 29·44				
Vijapur-Kat-I-Kaul	(e) 92·63				
Chokwar's Mehsana	(d) 391·42	712·58			
Hyderabad-Godavari Valley	(a) 20·27				
Kolhapur	(a) 51·36				
Hindapur (Yavatpur-Mysore frontier)	(a) 15·60				
Mysore-Nanjangud	(a) 37·92				
Birur-Shimoga	(a) 64·75				
Sholapur-Cochin	700·29				
Jodhpur-Bikaner	67·31				
Jodhpur-Chitor	(a) 324·19	1,223·04			
Bhavnagar-Gondal-Junagadh-Portunadar	(a) 16·21				
Jetpur-Rajkot	(a) 58·22				
Junagadh	(a) 24·83				
Dharampur	(a) 51·14				
West of India Portuguese	(a) 7·85	73·51			
Ponicherry	(a) 18·65				
Kozhikode-Peralam					
Bengal-Nagpur—Rampur-Dhamtari branch (2' 0")	20·09	(c) 56·24			
Jorhat (2' 0")	(a) 40·25				
Nowshera-Durgal (2' 6")	(a) 29·70	106·13			
Khushalnagar-Korat-Thal (2' 6")	(a) 6·13				
Dandol Light (2' 0")	51·00				
Darjeeling-Himalayan (2' 0")	21·59				
Barai Light (2' 6")	28·09				
Howrah-Amra (2' 0")	19·75				
Howrah-Sheekhala (2' 0")	20·25	239·76			
Raunghat-Krishnagar (2' 6")	31·12				
Tarakeshwar-Mogra (2' 6")	20·10				
Tezpur-Bollipara (2' 6")	(a) 29·50				
Powayan Light (2' 6")	7·76				
Thnton-Duylerata Light (2' 6")	(a) 78·80				
Chokwar's Dabhol (2' 6")	(a) 37·37	266·99			
Kajipala (2' 6")	(a) 24·68				
Varakmedil Light (2' 0")	(a) 126·11				
Gwalior Light (2' 0")	(a) 33·60				
Cooch Behar (2' 0")	91·36				
Morvi (2' 6")					

**TOTAL . 26,307·72**

- (a) Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.  
 (b) Worked by the Great Indian Peninsula Railway Company.  
 (c) Worked by the Bombay, Baroda and Central India Railway Company.  
 (d) Worked by His Highness the Nizam's Guaranteed State Railways Company.  
 (e) Worked by the Madras Railway Company.  
 (f) Including 1·66 miles laid on a mixed (5' 6" and 3' 3½") gauge, and 0·13 mile on the 3' 3½" gauge.  
 (g) Including 3·61 miles of military line not used for public traffic.  
 (h) Including 36·28 miles of mixed (5' 6" and 3' 3½") gauge between Kot Kapura and Bhainda, worked over by the North Western State and Rajputana-Malwa railways.  
 (i) Worked by the East Indian Railway Company.  
 (j) Worked by the North Western State railway.  
 (k) Worked by the Oudh and Rohilkhand State railway.  
 (l) Includes the Viramgam-Wadhwan section, 19·21 miles, converted from the 5' 6" gauge to the 3' 3½" gauge on 14th December 1903.  
 (m) Includes 3·03 miles of the Viramgam-Wadhwan section converted from the 5' 6" gauge to the 3' 3½" gauge on the 14th December 1903.

- (n) Although for convenience classed amongst State railways, this line is the property of the Bengal and North-Western Railway Company.  
 (o) Including 2·10 miles at Ujjain and 2·07 miles between Jumnar East Bank and Agra Cantonment, laid on the 5' 6" gauge.  
 (p) Worked by the Southern Mahratta Railway Company.  
 (q) Worked by the South Indian Railway Company.  
 (r) Worked by the Jodhpur-Bikaner railway.  
 (s) Including 5·66 miles of the Lucknow-Bareilly railway between Daiganj and Ailabagh, but including the length, Bara Bank to Barhwal, 10·70 miles and the length over the Cawnpore bridge, 0·59 mile, laid on a mixed gauge.  
 (t) Worked by the Eastern Bengal State railway.  
 (u) Worked by the Bengal and North-Western Railway Company.  
 (v) Including 1·87 miles of Bhavnagar Dock estates and Junagadh quarry lines.  
 (w) Worked by the Bhavnagar-Gondal-Junagadh-Portunadar railway.  
 (x) Including 3·00 miles of Bedi-Bandar Dock estate siding.  
 (y) Worked by the Rohilkhand and Kumaon Railway Company.  
 (z) Worked by the Bengal-Nagpur Railway Company.  
 (aa) Classed as a State railway in consequence of the lease in perpetuity of the Assigned Districts of Bihar to the British Government with effect from the 1st October 1901, and treated as an integral part of the Great Indian Peninsula railway undertaking as from the 1st January 1903.

And the mileage under construction or sanctioned for construction on the same date was 2,649·70 miles, as follows :—

	Miles.	Miles.
<b>5' 6" gauge—</b>		
(i) State lines worked by companies . . . . .	441·92	
(ii) State lines worked by the State . . . . .	303·95	
(iii) Guaranteed companies . . . . .	61·07	
		806·94

<b>3' 3½" gauge—</b>		
(iv) State lines worked by companies . . . . .	613·33	
(v) State lines worked by the State . . . . .	151·62	
(vi) Assisted companies . . . . .	53·29	
(vii) Lines owned by native states and worked by companies . . . . .	70·15	
(viii) Lines owned and worked by native states . . . . .	72·85	
		961·24

<b>Special (2' 6" and 2' 0") gauges—</b>		
(ix) State lines worked by companies . . . . .	207·50	
(x) State lines worked by the State . . . . .	62·03	
(xi) Assisted companies . . . . .	394·62	
(xii) Lines owned by native states and worked by companies . . . . .	127·37	
		881·52
<b>TOTAL . . . . .</b>		<b>2,649·70</b>

There was thus a grand total of railways completed and in hand, on the 1st April 1903, of miles . . . . . 28,957·42

	Miles.	Miles.	Miles.
<b>East Indian—</b>			
Shikohabad to Farukhabad . . . . .	65·82		
Alampur to 0·87 mile beyond Gurpa . . . . .	25·25		
Mile 0·87 beyond Gurpa to Kodarma . . . . .	18·19		
Kodarma to Hariharpur . . . . .	56·35		
Mile 17½ on Jheriah branch to Chandore . . . . .	9·16	175·98	
Jheriah to Dhanbaid . . . . .	9·75		
Tasra siding . . . . .	1·75		
Northern half of the Malkera-Katragarh cross connection . . . . .	0·71		
<b>Bengal-Nagpur—</b>			
Chaurashi to Noddeha in the Chaurashi coal-fields . . . . .	4·81		
Bhojudih to Hariharpur . . . . .	27·90		
Bhojudih to Parthadhi . . . . .	1·45		
Bhojudih to Mhoda, including the Bhaga connection . . . . .	21·36	57·73	
Bhowra siding . . . . .	1·50		
Southern half of the Malkera-Katragarh cross connection . . . . .	0·71		
<b>Indian Midland—</b>			
Alt to Kunch . . . . .		8·85	
Agra-Dehli Chord . . . . .		121·16	
Madras (North-East line)—			
Korukuppattal to Basin Road . . . . .		0·93	
Azhikal-Mangalore extension . . . . .		77·27	
<b>North Western—</b>			
Jech Double line, Northern section—			
Malakwal to Karana . . . . .	51·40		
From a point 12 miles south of Quetta to Nushki . . . . .	82·50	133·90	
<b>Oudh and Rohilkhand—</b>			
Sultanpur to Chitbilila . . . . .	23·00		
Allahabad to Siwail . . . . .	11·80	35·14	
Sultanpur to Fyzabad . . . . .	26·37		
Bahmanu to Madhoganj . . . . .	14·47		
<b>Eastern Bengal—</b>			
Extension of Chittpore terminus . . . . .	1·66		
Panchooria to the Ganges (b) . . . . .	6·00	84·91	
Kankurgachi Chord . . . . .	2·25		
Ranaghat to Murshidabad . . . . .	75·00		
<b>Bombay, Baroda and Central India—</b>			
Godhra to Baroda . . . . .		44·00	
<b>Madras—</b>			
Tellicherry to Ashikal . . . . .		17·07	61·97

<b>Bengal and North-Western—</b>			
<b>Tirhoot section—</b>			
Sakri to Jaunagar (a) . . . . .	30·47		
<b>Company's section—</b>			
Aunrihar to Jaunpur . . . . .	36·14	103·65	
Uska Bazar to Tulsipur . . . . .	53·54		
Galsanri to Jarwa . . . . .	12·56		
Gorakhpur to Bagaha . . . . .	60·64		
<b>Rohilkhand and Kumaon (Lucknow-Bareilly section)—</b>			
Dudhwa to the Mohan river . . . . .		5·93	
<b>Rajputana-Malwa—</b>			
Rewari-Phulera Chord (a) . . . . .		133·32	
<b>Famlee lines (Madras Presidency)—</b>			
Bellary to Rayadrug . . . . .	23·00		
Hospet to Kottur . . . . .	38·10	71·10	
<b>South Indian—</b>			
Saldapet to Madras . . . . .	8·38		
Tirupachetty to Sivaganga (d) . . . . .	9·00	17·38	613·23
<b>Tinnevely-Quilon (Travancore) (British section)—</b>			
Kallidaikurichi to the British frontier near Shencottah . . . . .		31·33	
<b>Tanjore District Board—</b>			
Pattukkottai to Arantangi . . . . .	28·35		
Adirampatnam and Thambikkottai Salt workings and Arantangi Quarry branch . . . . .	5·53	33·88	
<b>Assam-Bengal—</b>			
Damchara to Lomding . . . . .		100·74	
<b>Burma—</b>			
Letpadan to Tharawaw . . . . .	23·00		
Henzada to Henzada shore . . . . .	3·00	26·00	
<b>Eastern Bengal—</b>			
Golokganj to the Brahmaputra opposite Gauhati . . . . .		151·62	
<b>Bengal Doonars—</b>			
Dalgoun to Madarihat . . . . .		9·00	
<b>Noakhali (Bengal)—</b>			
Lakhan via Noakhali to Sahib-Ghatta (Ichakhali) . . . . .		34·95	53·20
<b>Ahmedabad-Dholka—</b>			
Baria to Dholka . . . . .		8·53	
<b>Vijapur-Kalol-Kadi—</b>			
Kalol to Kadi . . . . .		12·20	
<b>Tinnevely-Quilon (Travancore) (Native state section)—</b>			
Quilon to the British frontier near Shencottah . . . . .		57·95	70·15
<b>Jaipur—</b>			
Sanganer to Siwal-Madhupur (c) . . . . .			72·65

<b>Bengal-Nagpur (Jubbulpore-Gondia extension) (a' 6")—</b>			
Jubbulpore to Gondia . . . . .	143·43	252·67	
Nainpur to Mandia . . . . .	21·75		
Nainpur to Chindwara . . . . .	87·40		
<b>Famine lines (Madras Presidency)—</b>			
Korappur to Krishnagiri . . . . .	18·37	44·83	207·50
Tirupattur to Krishnagiri . . . . .	26·46		
<b>Khushnagar-Kohat-Thal (a' 6")—</b>			
Kohat to Thal . . . . .			62·03
<b>Barel Light (a' 6")—</b>			
Barel Town to Pandharpur . . . . .	20·67	57·37	
Barel Town to Tadwala . . . . .	26·70		
<b>Kalka-Simla (a' 6")—</b>			
Bukhtiarpur-Bihar Light (a' 6") . . . . .		60·00	
Bukhtiarpur to Bihar . . . . .		18·75	
<b>Madras District Board (a' 4")—</b>			
Ammayanayakkanur to Kotagudi . . . . .	55·00		
Periyakulam to Krishna-Manaik's Tope . . . . .	5·00	63·00	204·62
Theni to Karuvannath . . . . .	33·00		
<b>Shahdara-Saharanpur Light—</b>			
Shahdara to Saharanpur . . . . .	35·00	126·00	
Baraut to Meerut . . . . .	30·00		
<b>Hewrah-Amta (a' 0")—</b>			
Jagatballupur to Antpur . . . . .	8·50		
Antpur to Chimpadanga (a) . . . . .	9·00	21·00	
Antpur to Rajbulhat (a) . . . . .	9·50		
<b>Dwara-Therria (a' 0")—</b>			
Therria Ghat to Maolong (a) . . . . .		19·50	
Maolong to Noorpur or Dwara . . . . .			
<b>Rewah (a' 6")—</b>			
Rewah to Sotna (a) . . . . .		21·81	
<b>Gaskwar's Dabhol (a' 6")—</b>			
Padra to Mhoba . . . . .		9·20	127·37
<b>Gwalior Light (a' 0")—</b>			
Gwalior to Sabulgarh . . . . .		57·68	
<b>Moharbhany—</b>			
Baripada Road to Baripada . . . . .		98·50	

(a) Commencement of work not authorized.  
 (b) Constructed but not worked.  
 (c) Completion deferred.  
 (d) Work not commenced.

During 1903-1904, i.e., from 1st April 1903 to 31st March 1904, 1,281·77 miles of new railway have been authorised as follows:—

		Miles.	Miles.	Miles.
(i)	East Indian—			
	Onal to Salanthia	43·62	82·49	
	Khurja to Hapur	38·87		
	Bengal-Nagpur—			
	Jamshedpore to Ballia		5·50	161·95
(ii)	Great Indian Peninsula—			
	Wardah Coal branch—			
	Warora to Bellary (c)		37·90	
	Salem-Artur (c)		36·06	
	North Western—			
(iii)	Hyderabad (Sind) to Radin	61·00		
	Jech Doab line, southern section—		158·35	
	Karana to Shorkot Road	97·85		
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad	57·50	77·00	258·35
(iv)	Meerut to Hapur	19·50		
	Eastern Bengal—			
	Murshidabad to Jeaganj	8·00	22·50	
	Jeaganj to Lalgaola	16·50		
	Southern Punjab—			
(v)	Ludhiana to MacLeod Ganj			162·90
	Bengal and North-Western—			
	Tirhoot section—			
	Mani to Bapthali	60·01		
	Bettiah to Bagaha	49·35		
(vi)	Sihura to Murliganj	18·61	229·22	
	Bairagnia to Bikna Thori	79·55		
	Company's section—			
	Kopaganj to Dohrihat	21·70		361·99
	Nilgiri—			
(vii)	Coonoor to Ootacamund		11·50	
	Burma—			
	Pegu to Martaban (b)		121·27	
	Eastern Bengal—			
	Kaunia to Bonarpore			44·25
(viii)	Rohilkund and Kumaon (Company's Section)—			
	Bareilly to Soron		56·00	
	Mirabad to Ramnagar		47·00	148·00
	Lalkua to Kashipur		45·00	
	North Western—			
(ix)	Jullundur to the British Frontier (a)			6·80
	Baraset-Basirhat (s' 6")—			
	Baraset to Basirhat		26·00	
	Tarakeshwar-Magra (s' 6")—			28·15
	Magra to Tribeni		2·15	
(x)	Gackwar's Dabhol (s' 6")—			
	Mohia to Kanjat		6·50	
	Gwalior Light (s' 6")—			75·50
	Sabalgarh to Sheopur		60·00	
	North Western—			
(xi)	Sultanpur to the British frontier (a)			22·02
	Cutch (s' 6")—			
	Anjar to Tundi			11·86
(xii)	East Indian—			
	Jheria to Dhanbad			
	Northern Section of the Malkera Katraigarh cross connection	3·79		6·21
	Taora siding	0·67		
	Bengal-Nagpur—			
(xiii)	Bhujudh to Bhaga	8·66		
	Bhaga to Malkera	8·79		
	Southern section of the Malkera Katraigarh cross connection	0·71	18·66	33·72
	Bhowra siding	2·50		
	Indian Midland—			
(xiv)	Ait to Kunch			8·85
	North Western—			
	Jech Doab line, Northern section—			
	Malakwal to Sargoda		46·25	
	Oudh and Rohilkhand—			
(xv)	Chilbila to Sultanpur	22·00		
	Phaphamau to Siwait	3·63	70·47	123·70
	Sultanpur to Pzabad	26·37		
	Balamau to Madhoganj	14·47		
	Eastern Bengal—			
(xvi)	Extension of Chitpore terminus		0·98	
	Madras—			
	Tellicherry to Azhikal		16·47	
	Bombay, Baroda and Central India—			60·47
	Goahra to Baroda		44·00	
(xvii)	Bengal and North-Western—			
	Company's Section—			
	Kopaganj to Dohrihat	21·20		57·94
	Aynrihar to Jaunpur	36·14		
	Rohilkund and Kumaon (Lucknow Bareilly section)—			
(xviii)	Dudhwa to Chandan Chowki (the Mohan river)		5·87	
	Tinnevely-Quilon (Travancore) (British section)—			
	Kalidatturichi to Shencottah		30·88	
	Tanjore District Board—			
	Pattukottai to Arantangi		28·35	249·21
(xix)	Assam-Bengal—			
	Damchura to Lumding		100·74	
	Burma—			
	Letpadam to Tharawaw	23·07		
	Henzada to Henzada shore	2·46	25·53	
(xx)	Nonkhali (Bengal)—			
	Lakam to Sahibghatta		36·90	
	Bengal Doab extension—			
	Dalgao to Madarihat		9·81	53·21
	Ahmedabad-Dholka—			
(xxi)	Bavla to Dholka		8·50	
	Vijapur-Kadi-Kadi—			
	Kadi to Kadi		12·20	
	Tinnevely-Quilon (Travancore) (Native State section)—			40·20
	Quilon to Ponnalur		28·00	
(xxii)	Bengal-Nagpur (Jubbulpore-Gondia extension) (s' 6")—			
	Gondia to Neipur	74·50		121·63
	Neipur to Seoni	47·13		
	Khushalgarh-Kohat-Thal (s' 6")—			
	Kohat to Thal			62·03
(xxiii)	Bukhtiarpur-Bihar Light (s' 6")—			
	Bukhtiarpur to Behar		18·50	
	Kalka-Simla (s' 6")—			77·94
	Kalka to Simla		59·44	
	Gackwar's Dabhol (s' 6")—			
(xxiv)	Padra to Kanjat			15·70

## 5' 6" gauge—

(i) State lines worked by companies

Miles. Miles.

161·95

(ii) State lines worked by the State

258·35

(iii) Assisted companies

162·90

583·20

## 3' 3½" gauge—

(iv) State lines worked by companies

361·99

(v) State lines worked by the State

44·25

(vi) Assisted companies

148·00

554·24

## Special (2' 6" and 2' 0") gauges—

(vii) State lines worked by the State

6·80

(viii) Assisted companies

28·15

(ix) Lines owned by native states and worked by companies

75·50

(x) Lines owned by native states and worked by state railway agency

22·02

(xi) Lines owned and worked by native states

11·86

144·33

TOTAL 1,281·77

And 837·81 miles have been or are likely to be opened to public traffic as follows:—

## 5' 6" gauge—

(xii) State lines worked by companies

Miles. Miles.

33·72

(xiii) State lines worked by the State

123·70

(xiv) Guaranteed companies

60·47

217·89

## 3' 3½" gauge—

(xv) State lines worked by companies

249·21

(xvi) Assisted companies

53·21

(xvii) Lines owned by native states and worked by companies

40·20

342·62

## Special (2' 6") gauge—

(xviii) State lines worked by companies

121·63

(xix) State lines worked by the State

62·03

(xx) Assisted companies

77·94

(xxi) Lines owned by native states and worked by companies

15·70

277·30

TOTAL 837·81

(a) Question of gauge not yet settled.

(b) With a steam ferry to connect with the port of Mouleah—Commencement of work not yet authorized.

(c) Commencement of work not yet authorized.

The total length of open line at the commencement of 1904-1905, i.e., on the 1st April 1904, will, therefore, be 27,143'36 miles, comprising—

	Miles.	Miles.
<b>5' 6" gauge—</b>		
(i) State lines worked by companies	6,787'62	
(ii) State lines worked by the State	4,537'92	
(iii) Guaranteed companies	1,409'24	
(iv) Assisted companies	876'05	
(v) Lines owned by native states and worked by companies	709'93	
(vi) Lines owned by native states and worked by state railway agency	201'63	
		14,522'39
<b>3' 3½" gauge—</b>		
(vii) State lines worked by companies	8,242'58	
(viii) State lines worked by the State	700'71	
(ix) Assisted companies	553'87	
(x) Lines owned by native states and worked by companies	752'78	
(xi) Lines owned and worked by native states	1,223'04	
(xii) Foreign lines	73'61	
		11,546'59
<b>Special (2' 6" and 2' 0") gauges—</b>		
(xiii) State lines worked by companies	177'87	
(xiv) State lines worked by the State	168'16	
(xv) Assisted companies	317'70	
(xvi) Lines owned by native states and worked by companies	282'69	
(xvii) Lines owned by native states and worked by state railway agency	33'60	
(xviii) Lines owned and worked by native states	94'36	
		1,074'38
<b>TOTAL</b>	<b>27,143'36</b>	

	Miles.	Miles.
(i) East Indian	1,634'97	
Bengal Central (a)	125'01	
Bengal-Nagpur	1,634'24	
Indian Midland	835'38	
(ii) Great Indian Peninsula	1,561'63	6,787'62
Bhopal-Itarsi (British section)	13'11	
Godhra-Rutlam-Nagda	141'14	
Bezwada extension	21'47	
Madras (North-East line)	497'19	
North Western	3,118'13	
(iii) Oudh and Rohilkhand	1,111'11	4,537'92
Eastern Bengal	278'68	
Bombay, Baroda and Central India	501'68	
Madras	904'56	1,409'24
Delhi-Umballa-Kalka	182'21	
Tarkessur	22'23	
South Behar	78'76	
(iv) Southern Punjab	425'33	876'05
Hardwar-Dehra	32'04	
Tapli Valley	155'48	
Bina-Gooma-Baran	145'63	
Bhopal-Ujjain	113'27	
Bhopal-Itarsi (Native state section)	44'28	
(v) The Nizam's Guaranteed State	330'12	709'93
Nagda-Ujjain	34'32	
Pelad-Cambay (Anand-Tarapur section)	27'50	
Pelad-Cambay (Tarapur-Cambay section)	16'92	
Kolar Gold-fields	9'88	
(vi) Rajpara-Bhatinda	107'05	201'63
Jammu and Kashmir (Native state section)	15'82	
Ludhiana-Dhuri-Jakkhal	78'68	

Bengal and North-Western—		
Tirhoot section	516'89	
Company's section (i)	8'00	
Rohilkhand and Kumaon (Lucknow-Bareilly section)	237'04	
Rajputana-Malwa	1,648'30	
Patanpur-Deesa	17'28	
Southern Mahratta	1,042'04	
Guntakal-Mysore frontier	119'50	
(vii) Mysore section (Southern Mahratta)	298'22	8,242'58
Nagdi	10'90	
South Indian	1,123'13	
Tinnevely-Quilon (Travancore) (British section)	49'83	
Tanjore District Board	94'46	
Assam-Bengal	744'08	
Burma	1,336'97	
Jodhpur-Hyderabad (British section)	123'88	
Eastern Bengal—		
Northern Behar and Kaunia-Dhubri sections (including the Kaunia-Kurigram branch and British section, Cooch Behar-Santabrari extension 2' 6" gauge)	535'19	
Dacca section	85'92	
Cawnpore-Burhwal (Metre gauge line)	79'60	
Deoghur	4'79	
Brahmaputra-Sultanpur	156'27	
Mymensingh-Jamshilpur-Jagannathganj	53'14	
Rohilkhand and Kumaon (Company's section)	53'92	
(ix) Bengal Doonars	26'40	553'87
Bengal Doonars extensions	116'56	
Dibru-Sadiya	77'50	
Ledo and Tikat-Margherita Cattery	11'00	
Ahmedabad-Parant	54'70	
Sagauli-Raxaul	18'09	
Ahmedabad-Dholka	33'50	
Noakhali (Bengal)	34'80	
Gaekwar's Malwa	92'63	
Hyderabad-Gudavari Valley	391'42	
Kolhapur	29'27	
Hindupur (Yesvantpur-Mysore frontier)	51'35	
(x) Mysore-Nanjangud	15'80	752'78
Vijapur-Kalot-Kadi	41'64	
Shoranur-Cochin	64'75	
Birur-Shimoga	87'92	
Tinnevely-Quilon (Travancore) (Native state section)	28'03	
Jodhpur-Bikaner	700'29	
Udaipur-Chitor	67'30	
Bharuagar-Gondal-Junagad-Forbandar	234'19	
Jetalsar-Rajkot	46'21	
(xi) Jamnagar	54'22	1,223'04
Dhrangadra	20'83	
West of India Portuguese	51'11	
(xii) Pondicherry	7'85	75'61
Karalkkal-Paralam	14'65	
Bengal-Nagpur—		
(xiii) Jubbulpore-Gondal extension (2' 6")	121'63	177'87
Rajpur-Dhamtari branch (2' 6")	56'21	
Jorhat (2' 6")	30'00	
(xiv) Nowshera-Durgal (2' 6")	10'25	282'69
Dandot Light (2' 6")	16'18	
Khushbagh-Kohat-Thal (2' 6")	191'04	
Darjeeling-Himalayan (2' 6")	51'00	
Baral Light (2' 6")	5'59	
Howrah-Amta (2' 6")	28'69	
Howrah-Sheekhala (2' 6")	19'75	
Ranaghat-Krishnagar (2' 6")	80'25	
(xv) Tarakeswar-Mogra (2' 6")	31'12	317'70
Tezpur-Bilpara (2' 6")	30'10	
Powayan (2' 6")	36'50	
Thaiton-Duyinzaik Light (2' 6")	7'76	
Bukhtiarpur Behar Light (2' 6")	18'50	
Kalka-Simla (2' 6")	69'44	
Gaekwar's Dabhol (2' 6")	91'50	
(xvi) Rajppla (2' 6")	37'37	94'36
Parlakmed (2' 6")	24'68	
Gwallior Light (2' 6")	126'14	
(xvii) Cooch Behar (2' 6")	32'91	33'60
(xviii) Morvi (2' 6")	94'36	

- (a) Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.  
 (b) Worked by the Great Indian Peninsula Railway Company.  
 (c) Worked by the Bombay, Baroda and Central India Railway Company.  
 (d) Worked by His Highness the Nizam's Guaranteed State Railways Company.  
 (e) Worked by the Madras Railway Company.  
 (f) Including 2' 66 miles laid on a mixed gauge and 0' 31 mile on the 3' 3½" gauge.  
 (g) Including 5' 63 miles of military line not used for public traffic.  
 (h) Including 26' 28 miles of mixed gauge (5' 6" and 3' 3½") between Kot Kapura and Bhatinda, worked over by the North Western State and Rajputana-Malwa railways.  
 (i) Worked by the East Indian Railway Company.  
 (j) Worked by the North Western State railway.  
 (k) Worked by the Oudh and Rohilkhand State railway.  
 (l) Although for convenience classed amongst State railways, this line is the property of the Bengal and North-Western Railway Company.  
 (m) Including 2' 10 miles at Ujjain and 3' 7 miles between Jammu East Bank and Agra Cantonment laid on the 5' 6" gauge.  
 (n) Worked by the Southern Mahratta Railway Company.

- (o) Worked by the South Indian Railway Company.  
 (p) Worked by the Jodhpur-Bikaner railway.  
 (q) Excluding 3' 66 miles of the Lucknow-Bareilly railway between Daliganj and Aishbagh but including the length, Bara Banki to Burhwal, 10' 70 miles, and the length over Cawnpore bridge, 0' 50 mile, laid on a mixed gauge.  
 (r) Worked by the Eastern Bengal State railway.  
 (s) Worked by the Assam Railways and Trading Company.  
 (t) Worked by the Bengal and North-Western Railway Company.  
 (u) Including 1' 93 miles\* of Bhavnagar Dock estates and Junagad quarry lines.  
 (v) Worked by the Bhavnagar-Gondal-Junagad-Forbandar railway.  
 (w) Including 5' 93 miles\* of Beil Bandar Dock estate siding.  
 (x) Worked by the Rohilkhand and Kumaon Railway Company.  
 (y) Worked by the Bengal-Nagpur Railway Company.  
 (z) Includes 39' 23 miles between Viranganam and Wadhwan converted from the 5' 6" gauge to the 3' 3½" gauge on the 14th December 1903.  
 (4) Including the metre gauge connection 1' 81 miles between the Oudh and Rohilkhand Cantonment and the Bengal and North-Western railway city stations at Benares.  
 (5) Negotiations are in progress for the purchase of this line by the State.

\* Correction of mileage.

† Made up as follows:—

Open at the commencement of 1903-1904

Add—Opened during 1903-1904

Deduct—Net decrease due to corrections of mileage

26 307 72

837 61

27,145 53

2 17

27,113 36



	Miles.	Miles.	Miles.
<b>East Indian—</b>			
Manpur to Haridwar	89.78		
Kananda to Chandore	4.18		
Satohabad to Farukhabad	65.82	252.28	
Qudal to Sainthia	43.62		
Kharja to Hapur	38.37		
<b>Bengal-Nagpur—</b>			
Bhojudih to Parthadhi	1.45		
Bhojudih to Harthapur	27.90	40.78	
Matkera to Mhoda	5.91		
Jamadhoba to Bailary	5.50		
<b>Madras (North-East line)—</b>			
Korakkuppittal to Basin Road Station	1.83		
Salem-Attur (a)	36.06		
Agra-Delhi Chord	121.15		
Azhikal-Mangalore Extension	77.27		
Great Indian Peninsula (Waraha Coal branch)—			
Waraha to Bellary (a)	37.90		
<b>North Western—</b>			
Sargoda to Shorkot Road	103.00		
From a point 18 miles South of Quetta to Nushki	82.50	246.50	
Hyderabad (Sind) to Badin	61.00		
<b>Oudh and Rohilkhand—</b>			
Allahabad to Phaphaman	7.62		
Phaphaman to Zafarabad	57.50	65.12	
Meerut to Hapur	19.50		
<b>Eastern Bengal—</b>			
Panchooria to the Ganges (b)	6.00		
Ranaghat to Mu shidabad	75.00	106.75	
Murshidabad to Jeaganj	6.00		
Jeaganj to Lalgaia	18.50		
Kankurgachi Chord	2.25		
<b>Southern Punjab—</b>			
Ludhiana to MacLeodganj		182.90	

And the mileage under construction or sanctioned for construction on the 31st March 1904 will be 3,044.42 miles, made up as follows:—

	Miles.	Miles.	Miles.
<b>Bengal and North-Western—</b>			
<b>Tirhoot section—</b>			
Sakri to Jainagar	30.47		
Manul to Bapulahi	63.01		
Bettiah to Bagaha	49.35		
Sibersa to Murliganj	18.61		
Bairagula to Bina Thori	79.55	265.03	
<b>Company's section—</b>			
Uska Bazar to Tulsiapur	53.64		
Gaisanri to Jarwa	12.66		
Gorakhpur to Bagaha	60.91		
<b>Rajputana-Malwa—</b>			
Rewari to Phulera		133.82	716.75
<b>Famine lines (Madras Presidency)—</b>			
Bellary to Rayadrug	33.00	71.10	
Hospet to Kottar	38.10		
<b>South Indian—</b>			
Tirupachettu to Sivaganga		9.00	
<b>Tanjore District Board—</b>			
Adirampattam and Thambikkottal Salt ridings and Arantangi Quarry branch		5.53	
<b>Nilgiri—</b>			
Coonoor to Ootacamund		11.50	
<b>Burma—</b>			
Pegu to Martaban (a)		121.27	
<b>Eastern Bengal—</b>			
Golokganj to the Brahmaputra, opposite Ganhati	151.82	195.87	
Kaula to Bonarpur	44.25		
<b>Rohilkhand and Kumaon (Company's section)—</b>			
Bareilly to Soroa	56.00	148.00	
Moradabad to Ramnagar	47.00		
Lakua to Kashipur	45.00		
<b>Tinnevely-Quillon (Travancore) (Native state section)—</b>			
Pondar to the Frontier of the Travancore State near Shencottah		29.95	
<b>Jalpur—</b>			
Sanganer to Siwal-Madhopur (c)		72.85	
<b>Bengal-Nagpur (Jubbulpore-Gondia extension) (a' 6")—</b>			
Jubbulpore to Nainpur	68.38	121.04	
Nainpur to Mandla	21.75		
Seoni to Chindwara	40.38		
<b>Famine lines (Madras Presidency)—</b>			
Morappur to Dharmapur (a' 6")	18.36	43.70	
Tirupattur to Krishnagiri (a' 6")	25.42		
<b>North Western—</b>			
Jullundur to the British frontier (d)		6.00	
<b>Batal (a' 6")—</b>			
Batal Town to Pandharpur	30.67	67.87	
Batal Town to Tadwal	26.79		
<b>Howrah-Amra (a' 6")—</b>			
Jagatbulubpur to Antpur	8.50		
Antpur to Champadanga (a)	9.03	21.00	
Antpur to Rajbulhat (a)	8.50		
<b>Dwarra-Therla (a' 6")—</b>			
Therla Ghat to Maolong (a)	6.00	19.50	
Maolong to Noorpore or Dwara	13.50		
<b>Madras District Board (a' 6")—</b>			
Ammayanayakkannur to Kotagudi	56.00	98.00	
Periyakulam to Krishna Nanaik's Tope	5.00		
Theni to Karuvanneth	33.00		
<b>Shahdara-Saharanpur (a' 6")—</b>			
Shahdara to Saharanpur	95.00	125.00	
Baraut to Meerut	30.00		
<b>Baraset-Basirhat (a' 6")—</b>			
Baraset to Basirhat		26.00	
<b>Tarakeshwar Magra (a' 6")—</b>			
Magra to Tribeni		8.15	
<b>Moharthanj (a' 6")—</b>			
Baripada to Baripada Road		28.50	
<b>Gwalior (a' 6")—</b>			
Gwalior to Sabulgarh	57.86	128.88	166.38
Sabulgarh to Sheopor	69.00		
<b>North Western—</b>			
Sultanpur to the British frontier (d)		22.02	
<b>Cutch (a' 6")—</b>			
Anjar to Tuna		11.86	

	Miles.	Miles.
<b>5' 6" gauge—</b>		
(i) State lines worked by companies	566.34	
(ii) State lines worked by the State	436.87	
(iii) Assisted companies	162.90	1,166.11

<b>5' 3 1/2" gauge—</b>		
(iv) State lines worked by companies	716.75	
(v) State lines worked by the State	195.87	
(vi) Assisted companies	148.00	
(vii) Lines owned by native states and worked by companies	29.95	
(viii) Lines owned and worked by native states	72.85	11,163.42

<b>Special (2' 6" and 2' 0") gauges—</b>		
(ix) State lines worked by companies	174.83	
(x) State lines worked by the state	6.80	
(xi) Assisted companies	344.02	
(xii) Lines owned by native states and worked by companies	155.36	
(xiii) Lines owned by native states and worked by state railway agency	28.02	
(xiv) Lines owned and worked by native states	11.86	714.89

TOTAL . 3,044.42

Making a grand total of railways completed and in hand, at the commencement of 1904-1905 of miles . 30,187.78

And showing, after allowing for lines abandoned and corrections of mileage, an advance on the previous year of miles . 1,230.36

(a) Commencement of work not yet authorised.  
(b) Constructed but not worked.

(c) Completion deferred.  
(d) Question of gauge not yet finally settled.

Made up as follows:—

Completed and in hand at the beginning of 1903-1904 .  
Sanctioned during 1903-1904 .

Miles.

28,657.42

1,281.77

30,239.19

Deduct:—

Abandoned:—  
Rewari-Sutna . . . . . 1.81  
South Indian, Marina Loop—  
Saldaper to Madras . . . . . 8.38

90.19

11.22

51.41

Net decrease due to corrections of mileage

30,187.78



It is expected that the following lengths of unfinished line will be opened for public traffic in 1904-1905:—

**5' 6" gauge—**

(i) State lines worked by companies . . . 162.85

(ii) State lines worked by the State . . . 151.12

**3' 3½" gauge—** 313.97

(iii) State lines worked by the State . . . 69.25

(iv) Lines owned by native states and worked by companies . . . 29.95

**Special (2' 6") gauge—** 99.20

(v) State lines worked by companies . . . 253.08

(vi) Assisted companies . . . 41.65

**TOTAL . . . 607.90**

Leaving the undermentioned lines for completion in 1905-1906 or later:—

**5' 6" gauge—** Miles. Miles.

(vii) State lines worked by companies . . . 403.49

(viii) State lines worked by the State . . . 285.75

(ix) Assisted companies . . . 162.90

**3' 3½" gauge—** 852.14

(x) State lines worked by companies . . . 716.75

(xi) State lines worked by the State . . . 126.62

(xii) Assisted companies . . . 148.00

(xiii) Lines owned and worked by native states . . . 72.85

**Special (2' 6" and 2' 0") gauges—** 1,064.22

(xiv) State lines worked by companies . . . 21.75

(xv) State lines worked by the State . . . 6.80

(xvi) Assisted companies . . . 302.37

(xvii) Lines owned by native states and worked by companies . . . 155.36

(xviii) Lines owned and worked by native states . . . 11.86

(xix) Lines owned by native states and worked by state railway agency . . . 22.02

**TOTAL . . . 2,436.52.**

Bengal-Nagpur—		Miles.	Miles.
Bhojdh to Parthadhi	27.95	1.45	
Bhojdh to Haridharpur	5.91	60.70	
Madhura to Ballary	5.50		
Agra-Delhi Chord		121.16	
Madras (North-East line)—			
Korukkupet to Basin Road		0.93	
North Western—			
Hyderabad (Sind) to Badin	61.00		
Jech Doab, Southern Section—			
Sargoda to mile 46 near Chand	57.00	110.00	
(ii) Oudh and Rohilkhand—			
Allahabad to Phaphamau	7.62		
Meerut to Hapur	19.50	27.12	
Eastern Bengal—			
Panchooria to the Ganges		(a) 6.00	

(iii) Eastern Bengal—			
Golakganj to Sankosh		25.00	
Kaunia to Bonarpur		44.25	
(iv) Tinnevely-Quilon (Travancore) (Native state section)—			
Ponalur to the Frontier of the Travancore State near			
Shencottah			

(v) Bengal-Nagpur (Jubbulpore-Gondia extension) (2' 6")—			
Jubbulpore to Nainpur	68.93	109.29	
Seoni to Chhindwara	40.36		
Famine lines (Madras Presidency)—			
Morappur to Dharmapuri (2' 6")	18.38	43.79	
Tirupattur to Krishnagiri (2' 6")	25.43		
(vi) Dwara-Therria (2' 6")—			
Dwara or Noarpur to Maojong		13.50	
Baraset-Basirhat (2' 6")		20.00	
Baraset to Barirhat		2.15	
Tarakeshwar-Magra (2' 6")			
Magra to Tribeni			

East Indian—			
Shikohabad to Farukhabad	65.82		
Kasunda to Chandore	4.16	252.86	
Manpur to Haridharpur	98.79		
Ondal to Sainthia	4.02		
Khurja to Hapur	38.87		
(vii) Great Indian Peninsula—			
Wardha Coal Branch—			
Warora to Bellary (b)		37.50	
Salem Attur—			
Salem to Attur (b)		38.65	
Ashikah-Mangalore extension		17.27	
North Western—			
From mile 46 near Chand to			
Shorkot Road	66.00		
From a point 12 miles south of		120.00	
Quetta to Nushki	82.50		
(viii) Oudh and Rohilkhand—			
Phaphamau to Zafarabad		57.50	
Eastern Bengal—			
Kankurgachi Chord	2.25		
Ranaghat to Jeaganj	81.00	80.75	
Jeaganj to Lalgaola	16.50		
(ix) Southern Punjab—			
Ludhiana to MacLeodganj		102.00	

Bengal and North-Western—			
Tichoot section—			
Sakri to Jainagar	30.47		
Manas to Bapthali	60.01		
Bettiah to Bagaha	50.35		
Sihura to Murliganj	18.61		
Bairagola to Bikra Thori	79.55	705.00	
Company's section—			
Uska Bazar to Tulsiapur	53.51		
Galsauri to Jarwa	12.56		
Gorakhpur to Bagaha	60.04		
Rajputana-Malwa—			
Rewari to Phulera		123.32	
Famine lines (Madras Presidency)—			
Bellary to Rayadrug	33.00	71.10	
Hospet to Kottur	38.10		
South Indian—			
Tirupachettu to Sivaganga		9.00	
Tanjore District Board—			
Adirampattinam and Thambikottai			
Salt sidings and Arantangi Quarry		5.63	
Burma—			
Pegu to Martaban (b)		121.27	
Nilgiri—			
Coonoor to Ootacamund		11.50	

(xi) Eastern Bengal—			
Sankosh to the Brahmaputra opposite Gauhati		126.62	
(xii) Rohilkund and Kumaon (Company's section)—			
Bareilly to Soran		66.00	
Moradabad to Ramnagar		37.00	
Lalkua to Kashipur		45.00	
(xiii) Jaipur—			
Sanganer to Siwal-Madhoper (d)		72.16	

(xiv) Bengal-Nagpur (Jubbulpore-Gondia extension) (2' 6")—			
Nainpur to Mandla		21.75	

(xv) North Western—			
Jullundur to the British Frontier (c)		6.00	

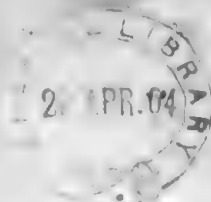
(xvi) Baral (2' 6")—			
Baral Town to Tadwala	28.79	57.37	
Baral Town to Pandaharpur	30.67		
Dwara-Therria (2' 6")—			
Melong to Therria Chat		6.00	
Howrah-Amra (2' 6")—			
Jagatbailuapur to Antpur	8.50		
Antpur to Champadanga (b)	9.00	21.00	
Antpur to Kajbuhat (b)	3.50		
(xvii) Madras District Board (2' 6")—			
Ammayanayakkanur to Kota-			
gudi	55.00		
Periyakulam to Krishna Man-		82.00	
ali's Tope	5.00		
Tenali to Karavanath	83.00		
Shandara-Saharanpur (2' 6")—			
Shandara to Saharanpur	95.00	125.00	
Barut to Meerut	30.30		

(xviii) Moharbanj (2' 6")—			
Baripada to Baripada Road		28.50	
Gwallor (2' 6")—			
Gwallor to Sheopur		126.85	

(xix) Cutch (2' 6")—			
Anjar to Tuna		11.00	

(xx) North Western—			
Sultanpur to the British Frontier (c)		27.00	

(a) Construction completed.  
(b) Commencement of work not yet authorised.  
(c) Question of gauge not yet finally settled.  
(d) Completion deferred.



# The Gazette of India

## EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, APRIL 18, 1904.

### HOME DEPARTMENT.

#### NOTIFICATION.

#### ESTABLISHMENTS.

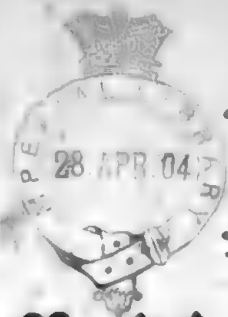
No. 841.

*Simla, the 18th April, 1904.*

A VACANCY having occurred in the office of an Ordinary Member of the Council of the Governor General of India owing to the vacation of office by the Honourable SIR THOMAS RALEIGH, K.C.S.I., His Majesty the King, Emperor of India, has been graciously pleased to appoint MR. HENRY ERLE RICHARDS, Barrister-at-Law, to be an Ordinary Member of the Council of the Governor General of India.

MR. RICHARDS has, on this day, taken upon himself the execution of his office under the usual salute.

H. H. RISLÉY,  
*Secretary to the Government of India.*



# The Gazette of India

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SIMLA, MONDAY, APRIL 25, 1904.

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### MILITARY SECRETARY'S OFFICE.

#### NOTIFICATION.

No. 357-M.

*Simla, the 25th April, 1904.*

His Excellency the Viceroy will leave Simla for Bombay *en route* to England on Thursday, the 28th April 1904, at 12 noon, by special train from the Summer Hill Station. His Excellency's departure will be public.

At 11-30 A.M. on the 28th April a Guard of Honour of the Simla Volunteers will be drawn up at Viceregal Lodge, and a Guard of Honour of the Detachment, 7th Gurkha Rifles, will be drawn up at the Summer Hill Station.

His Excellency LORD AMPHILL and Staff, His Excellency the Commander-in-Chief and Staff and all principal Civil and Military Officers and other Gentlemen and Ladies in Simla desirous of attending are invited to be at Viceregal Lodge at 11-30 A.M.

Full Dress will be worn by those entitled to wear uniform; Review Order by Military Officers. Those not entitled to wear uniform will appear in Morning Dress.

A Viceregal salute will be fired as His Excellency leaves Viceregal Lodge.

By Command,  
EVERARD BARING, *Lieut.-Colonel,*  
*Military Secretary to the Viceroy.*



# The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

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SIMLA, SATURDAY, APRIL 30, 1904.

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HOME DEPARTMENT.

PUBLIC.

No. 950.

*Simla, the 30th April, 1904.*

## PROCLAMATION.

WHEREAS by the 79th section of the Government of India Act, 1833, it is provided that the departure from India with intent to return to Europe of any Governor General of India shall be deemed in law a resignation and avoidance of his office; and WHEREAS the Right Honourable Baron Curzon of Kedleston, P.C., G.M.S.I., G.M.I.E., has this day departed from India with intent to return to Europe, and a vacancy has thus happened in the office of Governor General of India; and WHEREAS it is provided by the 50th section of the Indian Councils Act, 1861, that if any vacancy shall happen in the office of Governor General of India when no provisional successor shall be in India to supply such vacancy, then, and in every such case, the Governor of the Presidency of Fort St. George, or the Governor of the Presidency of Bombay, who shall have been first appointed to the office of Governor by His Majesty, shall hold and execute the said office of Governor General of India until a successor shall arrive or until some person in India shall be duly appointed thereto; and WHEREAS there is not in India any provisional successor to supply the vacancy in the office of Governor General of India; and WHEREAS His Excellency the Right Honourable Arthur Oliver Villiers, Baron Ampthill, G.C.I.E., the Governor of the Presidency of Fort St. George, was first appointed to the office of Governor by His Majesty within the meaning of the section last referred to; It is hereby proclaimed that His Excellency the said Right Honourable Baron Ampthill, G.C.I.E., has this day assumed the office of Viceroy and Governor General of India and has taken his seat in His Excellency's Council.

By order of His Excellency the Viceroy and Governor General of India  
in Council.

H. H. RISLEY,

*Secretary to the Government of India.*



# The Gazette of India.

## EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, WEDNESDAY, JUNE 1, 1904.

### MILITARY SECRETARY'S OFFICE.

#### NOTIFICATION.

*Simla, the 1st June, 1904.*

**No. 472-M.**

Intelligence having been received of the death of His Royal Highness Frederick William, Grand Duke of Mecklenburg-Strelitz, K.G., G.C.B., Court Mourning is ordered for two weeks beginning from the 31st May 1904, Half Mourning commencing from the 7th June 1904.

When attending at the Viceregal Court, ladies will appear in black until the 7th June, and thereafter in half mourning until the 14th June. Officers in uniform will wear a crape band on the left arm throughout the period of Court Mourning.

By Command,

**W. M. CAMPBELL, Major,**  
*Military Secretary to the Viceroy.*





# The Gazette of India.

EXTRAORDINARY.

Published by Authority.

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SIMLA; FRIDAY, JUNE 24, 1904.

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STAR OF INDIA.

## NOTIFICATION.

*Simla; the 21th June, 1904.*

His Excellency the Viceroy and Governor-General is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the Most Exalted Order of the Star of India:

### *To be Knights Commanders.*

Major His Highness Maharaja RAJ RAJESHWAR SHIROMANI SRI SIR GANGA SINGH Bahadur, K.C.I.E., of Bikaner.

His Highness BHAVSINGHJI TAKHTSINGHJI Thakur Sahib of Bhau-nagar.

The Honourable Mr. ARTHUR HENRY TEMPLE MARTINDALE, C.S.I., Indian Civil Service, Agent to the Governor-General in Rajputana and Chief Commissioner of Ajmer-Merwara.

### *To be Companions.*

The Honourable Mr. GEORGE STUART FORBES, Indian Civil Service, Chief Secretary to the Government of Madras, and Officiating Member of the Council of the Governor of Fort St. George.

HERBERT HOPE RISLEY, Esquire, C.I.E., Indian Civil Service, Secretary to the Government of India in the Home Department.

LOUIS WILLIAM DANE, Esquire, Indian Civil Service, Secretary to the Government of India in the Foreign Department.

ALEXANDER CUMINE, Esquire, Indian Civil Service, Commissioner in Sind.

The Honourable Mr. ALFRED MACDONALD BULTEEL IRWIN, Indian Civil Service, Commissioner of Pegu, Officiating Judicial Commissioner of Upper Burma, and a Member of the Council of the Lieutenant-Governor of Burma for making Laws and Regulations.

The Honourable Mr. HENRY SAVAGE, Indian Civil Service, Officiating Member of the Board of Revenue, and a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.

The Honourable Colonel JAMES BIRD HUTCHINSON, Indian Army, Governor of the Aitchison College, Lahore, and a Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations.

Raja RAM PAL of Kotlehr, in the Kangra District of the Punjab.

L. W. DANE,

*Secretary to the Most Exalted  
Order of the Star of India.*

## INDIAN EMPIRE.

### NOTIFICATION.

*Simla ; the 24th June, 1904.*

His Excellency the Viceroy and Governor-General is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the Most Eminent Order of the Indian Empire:

*To be a Knight Grand Commander.*

Her Highness Nawab SULTAN JAHAN BEGAM of Bhopal.

*To be Knights Commanders.*

The Honourable Mr. PHIROZSHAH MERWANJI MEHTA, C.I.E., M.A., Barrister-at-Law, an Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

Colonel BUCHANAN SCOTT, Royal Engineers, C.I.E., Master of the Mint, Calcutta.

Colonel JOHN WALTER OTTLEY, C.I.E., Royal Engineers [retired], lately Inspector-General of Irrigation and Deputy Secretary to the Government of India in the Public Works Department, and at present President of the Royal Indian Engineering College, Cooper's Hill.

His Highness Raja JASWANT SINGH of Sailana, in Central India.

*To be Companions.*

The Honourable Mr. C. SANKARAN NAYAR, an Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

WILLIAM NINNIS PORTER, Esquire, Acting Commissioner of the Irrawaddy Division in Burma.

STEPHEN FINNEY, Esquire, Manager of the North Western State Railway.  
EDWARD WALLER STONEY, Esquire, M.E., M.I.C.E., lately Chief Engineer of the Madras Railway.

ALEXANDER MONRO, Esquire, M.A., B.C.L. (Oxon.), Barrister-at-Law, Director of Public Instruction in the Central Provinces.

WALTER HOME, Esquire, Superintending Engineer, Public Works Department of the Government of India, and Manager of the Jodhpur-Bikaner Railway, and Engineer of the Marwar State.

HENRY JOSEPH JOHNSTON, Esquire, Superintending Engineer, Public Works Department, Punjab.

ALEXANDER VANSITTART KNYVETT, Esquire, Deputy Inspector-General of Police in Bengal.

CHARLES WILLOUGHBY WADDINGTON, Esquire, M.A., Principal of the Mayo College, Ajmer.

Raja RAMPAI SINGH of Kori Sadhauli, of the Rae Bareilly District in Oudh.  
Khan Bahadur BARJORJI DORABJI PATEL, of Quetta in Baluchistan.

L. W. DANE,

*Secretary to the Most Eminent  
Order of the Indian Empire.*

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FOREIGN DEPARTMENT.

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NOTIFICATION.

*Simla ; the 24th June, 1904.*

His Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on—

Dr. GOOROO DASS BANNERJEE, lately a Puisne Judge of the High Court of Judicature at Fort William in Bengal.

EDWARD TOWNSHEND CANDY, Esquire, C.S.I., Indian Civil Service, retired, lately a Puisne Judge of the High Court of Judicature at Bombay.

The Honourable Mr. WILLIAM ROBERT BURKITT, M.A., Barrister-at-Law, Puisne Judge of the High Court of Judicature at Allahabad.

The Honourable Mr. DAVID PARKES MASSON, C.I.E., V.D., Lieutenant-Colonel, and Commandant of the 1st Punjab Volunteer Rifle Corps, Honorary Aide-de-Camp to His Excellency the Viceroy, and a Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations.

L. W. DANE,

*Secretary to the Government of India.*

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**KAISAR-I-HIND MEDAL.**

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**NOTIFICATION.**

*Simla ; the 24th June, 1904.*

His Excellency the Viceroy and Governor General of India is pleased to announce that the King-Emperor has been graciously pleased to award the Kaisar-i-Hind Medal for Public Service in India of the First Class to—

Dr. JOHN MURDOCH, LL.D., Secretary to the Madras Religious Tract and Book Society.

HARRY LINDSAY TILLY, Esq., Chief Collector of Customs, Rangoon.

HENRY COUSENS, Esq., M.R.A.C., Superintendent, Archæological Survey, Bombay.

EDALJI DORABJI TALATI, Esq., B.A., Head Master, Ahmedabad High School.

Miss E. A. MANNING, Secretary, National Indian Association, England.

H. H. RISLEY,

*Secretary to the Government of India,  
Home Department.*



His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

Babu Aswini Kumar Mukerji, Assistant Engineer, Public Works Department, Burma.

Babu Bishan Chand, Sub-Engineer, Irrigation Department, United Provinces.

Surjan Singh, Hospital Assistant, Quetta, Baluchistan.

Dr. Bhagat Ram Sahni, Chief Medical Officer, Jammu.

Subadar Brahmdeo Singh, of the Resident's Escort, Nepal.

Babu Brojo Nath Shaha, Civil Hospital Assistant, Indian Subordinate Medical Department, Bengal.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

Lalubhai Hathising, Second Grade Inspector of Police, Panch Mahals, in the Bombay Presidency.

Atmaram Harakchand, Member of the Taluka Local Board, Sirur, in the Bombay Presidency.

Parmanandas Jivandas Vakil, President of the Municipality of Gogha, in the Ahmedabad District, Bombay Presidency.

Sitaram Bhoir, Malguzar of Aonria, in the Betul District, Central Provinces.

Trichinopoly Muthala Nallasawmy Naidu, Forest Officer of Trichinopoly and Tanjore, in the Madras Presidency.

Themagundalan Vellore Annasawmi Mudaliar, Chairman of the Municipal Council of Trichinopoly, in the Madras Presidency.

Kishan Lal Kishan Rao Rawat, late Kamasdar of the Bagod Pargana of the Dewas State, in Central India.

Shivram Ramchandra Gupte, Kamdar of the Banswara State in Rajputana.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Bishen Singh, Extra Assistant Conservator of Forests in the Punjab, the title of Sardar, as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Hkun Mōng, Myosa of Mōng Kung, Southern Shan States, the title of Kyet thaye zaung shwe Salwé ya Min, as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon U Yon, Administrator of the Pangtara State, Southern Shan States, the title of Thuye gaung ngwe Da ya Min, as a personal distinction.

L. W. DANE,

Secretary to the Government of India.



**KAISAR-I-HIND MEDAL.****NOTIFICATION.**

*Simla; the 27th June, 1904.*

His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal for Public Service in India of the Second Class to—

Mrs. R. S. Benson, wife of the Honourable Mr. Justice Benson of the Madras High Court.

Babu Bhuban Mohan Maitra, Chairman of the Rampur Boalia Municipality, Bengal.

Charles Edward Browne, Esquire, Extra Assistant Commissioner, 4th grade, Burma.

Babu Gopal Chandra Chakravarti, Chairman of the Suri Municipality, Bengal.

Miss Agnes Henderson, M.D., in charge of the Muir Female Hospital at Nagpur, Central Provinces.

T. O. Hughes, Esquire, Assistant District Superintendent of Police, Nushki, Baluchistan.

Rai Sahib Murli Dhar, Vice-President, Municipal Committee, Umballa, Punjab.

Richard Parsons, Esquire, Chief Assistant, Public Works Secretariat, Madras.

The Reverend Dr. James Sommerville, in charge of the Jodhpur Branch of the United Free Church of Scotland, Rajputana.

Rao Bahadur Vithal Narayan Pathak of the Satara District, Bombay Presidency.

**H. H. RISLEY,**

*Secretary to the Government of India,*

*Home Department.*